THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales · Charity number 1134694

Details

Other names	THE METHODIST CHURCH, BURY & HEWOOD CIRCUIT 06/08
Status	Registered
Legal form	Previously excepted
Registered	2010-03-08
Register	View on the Charity Commission register

Contact

Address	Bury Circuit Office c/o Whitefield Methodist Church Elms Street Whitefield Manchester M45 8GQ
Phone	07564090777
Email	ADMIN@BURYCIRCUIT.ORG.UK
Website	burycircuit.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 SUBSIDUARY 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: Christian Church

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Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bury
- Manchester City
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£380,784	£421,776	-	-
2023-08-31	£393,545	£504,947	-	-
2022-08-31	£392,003	£492,300	-	-
2021-08-31	£501,951	£477,540	£2,957,117	9
2020-08-31	£416,773	£413,011	-	-

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Trustees

Name	Role	Appointed
Rev Jeremy Hackett	Chair	2016-09-01
ALISON TOOLE		
ANNE MCDONALD		2013-02-12
Amy Killeen		2026-01-01
Barbara Butterworth		2014-09-01
Brian Sharples		2014-09-01
CAROL HEYWOOD SRN.SCM		
CHRISTINE TRUSLOVE		
Carel Van Bentum		2019-09-01
Catherine Davidge		2026-01-01
Christine Brookes		2026-03-01
Craig Aspey		2021-09-25
DOREEN JACKSON		
Deacon Michelle Brocklehurst		2014-09-01
GRAHAM CAUNCE CERT ED		
JEFFREY BARKER		
JOAN BULLAS		2013-02-12
JUNE LEEMING		2013-02-18
John BIRTWELL		2025-01-01
John Leyland		2017-08-01
John Stuart Martin		2026-01-01
Lesley Harris		2026-03-01
Leslie Stuart Chatburn		2015-09-01
Lindsay Sweeney		2018-09-01
Lyndon Brooke		2026-01-01
Lynn Cox		2026-03-15
MARTIN RUMFITT BA HONS		

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Name	Role	Appointed
Michael Hainsworth		2015-01-01
Paul Wright		2026-01-01
Rachel Chalmers		2019-02-01
Raymond Townsend		2018-05-01
Rev David Michael Somerville		2019-09-01
Rev LAURIE BULLAS		2013-02-18
Rev SALLY THORNTON		2013-02-12
Rosamund Myfanwy Brown		2015-09-01
SANDRA WILLIAMS		
Susan Applegate		2018-09-01
Susan Boaden		2026-03-01
Susan Grant		2019-01-01
Thomas King		2019-02-01

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THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales - Charity number 1134694

Accounts

Bury Circuit

Trustees Annual Report

For the year ended 31st August 2024

Introduction

This is the annual report from the Bury Circuit which covers mostly the Metropolitan Borough of Bury. The circuit consists of 14 Churches, one of which meets as a class of another church (although it does meet in its own building). We are a Circuit intent on being Biblically based and keen to share God's love throughout the area. We seek to discern God's mission in in our Circuit and work toward God's plan.

Principle Aims

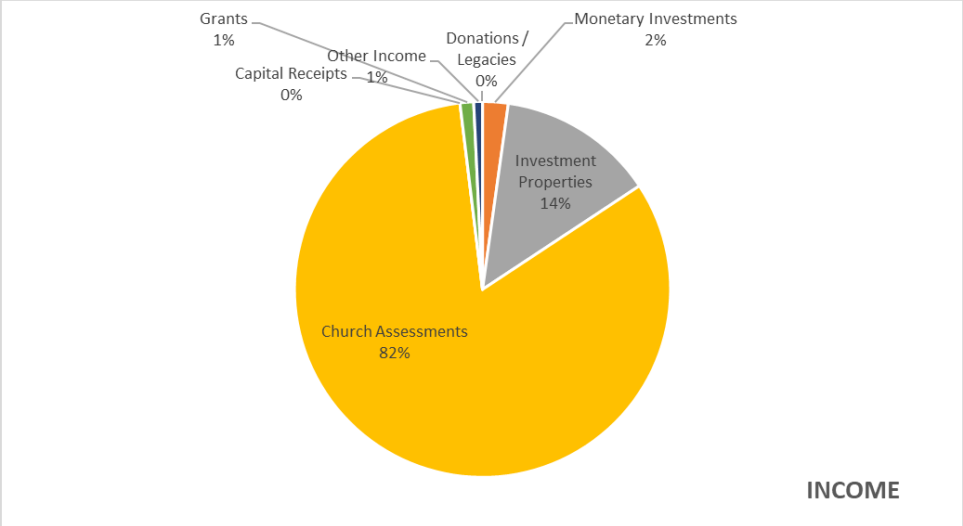
We are evangelically minded spreading God's love to all and to be a discipleship movement focused on God's mission in Jesus Christ. We also acknowledge that all are God's children, and we seek to help Churches where we can. We want to serve our local communities in the name of Christ.

Review of the Year

1. There is still an amount outstanding to be paid to Seedfield and TMCP have been approached to confirm the exact amount that was originally deposited. Some of the funds were redeemed this year to pay for new lights, a sound system and furniture at the church.
2. Brandlesholme continues to meet in their own building as a class of Bolton Road Methodist Church.
3. The 'new' church at Close continues as a separate entity in Radcliffe with the church at Living Waters still using the church, contributing to its upkeep.
4. The Pantries at Christ Church, Heaton Park, Bridge and Bolton Road continue, and this past year Bolton Road has also seen a continuation of its work supporting the homeless in Bury by offering them a warm space to sleep during the winter months.
5. The Circuit does continue to have a shortage of local preachers with more churches using Own Arrangement Services to meet worship needs.
6. More Messy Churches have started to meet up again, Holcombe Brook having recently re-started this youth service. Overall, youth activities continue to take place across the Circuit.
7. Church membership overall continues to decline which, if this trend is maintained, could ultimately cause church closures in the future.

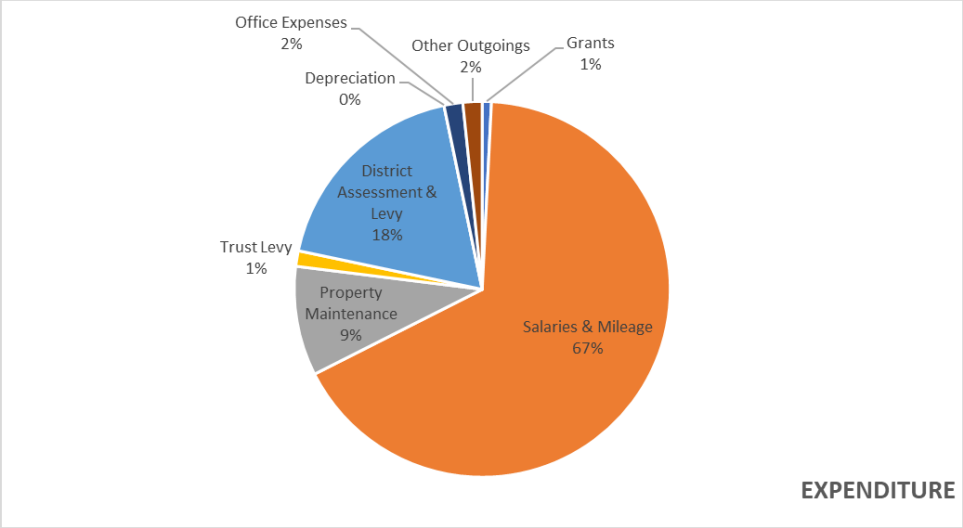
Income Trends

Our income showed an overall 3% reduction against last year and the largest income was Assessments from Churches which accounted for 82% of the total income to the Circuit. Interest from TMCP did show a small income against last year and rent increases on the let manses aided income but due to a change in the Christ Church agreement, we also saw a decrease to the circuit of the rental income from Ripon Hall so overall, income from investment properties decreased by some 14%. The chart below shows the income at a glance:



Expenditure Trends

Overall salaries showed a 4% increase on last year. The increase was less than the rise in salaries due to the Circuit no longer paying the salary of the Lay Worker at Christ Church. As can be seen on the chart below, and as expected, the largest two expenses for the circuit were Salaries and the District Assessment/Levy, at 67% and 18% respectively. The payment to Seedfield of some of the funds held in the TMCP account has contributed to reduced interest.



Fund balances

We have had to transfer funds from the TMCP account, used for Circuit Reserves, to cover the cost of both salaries and the District Assessment as we were unable to recover the amounts needed from local churches without having a detrimental effect on their own activities. As a result of cash movements, we have a balance of £43,021 in the General Fund and £100,446 in the TMCP account.

The General Fund is therefore very low and will not cover 50% of the reserves needed for the Circuit (that being six months' salary & district assessments for the year).

Plans for 2024/25

This is very difficult to predict as at the time of writing, we are in the process of stationing and next year will also need to look at appointing a new Superintendent. Currently we are in the position of having to use yet more of our reserves to cover costs and this is not sustainable long term.

We continue to be grateful for Bolton Road's oversight of Brandlesholme which allows them to operate in their own building and this will continue for the immediate future.

Churches also continue to cover their services with ever increasing Own Arrangements due to a lack of local preachers. Past 2024/25 the available preacher numbers could reduce even further.

At the end of this year Kathy Selby will retire and we continue to pray that the stationing process brings good news, and we can continue to do Gods work. David Somerville is due to retire in August 2026.

Basis of preparation and legal framework

The Charities Annual Report and Accounts for the year ended 31st August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: Bury Methodist Circuit

Registration Number: 1134694

Date of Registration: 08/03/2010

Main Communication Address: Bury Circuit Office, c/o 409 Bolton Road, Bury, BL8 2PH

Members of the Bury Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, ministers, and representatives appointed by the local churches.

Circuit Ministers and Officers for 2023 – 2024

Active Circuit Ministers	Rev. Kathy Selby Deacon Michelle Brocklehurst Rev. Jeremy Hackett Rev. David Somerville Rev. Blayze White Rev. Sally Thornton (part time)
Circuit Lay Workers	Thomas King (paid) Richard Selby (paid until 31st December 2023)
Circuit Stewards	Sue Grant Roger Green Brian Sharples Lindsay Sweeney
Administrator	Emma Twiss

Lindsay Sweeney has acted as the principal officer overseeing the day-to-day financial management and accounting for the year.

Auditor	Brierly Coleman, 33 Turner Street, Manchester, M4 1DW
Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes

Purposes and Organisation

The purposes of the Methodist Church are, and shall be deemed to have been since the date of the Union, the advancement of:

1. The Christian Faith, in accordance with the doctrinal standards and discipline of the Methodist Church;
2. Any charitable purpose for the time being of any Connexional, District, Circuit, local, or any other organization of the Methodist Church;
3. Any charitable purpose for the time being of any society or institution, subsidiary, or ancillary to the Methodist Church;
4. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 13 Methodist sites and one local Ecumenical Partnership within its boundaries. These are open to the public without charge. It also practices regular midweek worship at the local Methodist Home for the Aged. Pastoral work is, however, sill resourced as is the teaching of Christianity through sermons, courses, and small groups on-line or in person. Religious assemblies are held in schools.

The charity objective is to act as a resource provider within the area of Bury for the Methodist Church.

Public Benefit

We confirm that the Trustees have had regard to the Charity Commissions guidance on public benefit.

Structure, Governance and Management

The governing documents for the Circuit are the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined in the Constitutional Practice and Discipline (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team, along with the Local Preachers Meeting and Circuit Treasurers Committee.

Related Parties

The Circuit was up until recently part of the Bolton and Rochdale District (now the Northwest District) and is accountable to the Methodist Conference.

Risk Management

Major risks have been identified by the Circuit Treasurer's committee and the Circuit Leadership Team. These are regularly reviewed. Income and expenditure are monitored in total and are compared with the approved annual budget at regular intervals to avoid unforeseen calls on reserves.

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 recreation 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;

- The careful selection and training of 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;
- Response, without delay to every complaint made which suggests that an adult, child or young person may have been harmed, and co-operating with the police and local authority in any investigation;
- To seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care;
- To seek to challenge any abuse of power, especially by anyone in a position of trust;
- To seek to offer pastoral care and support, including supervision and referral in the proper authorities;
- In all these principles we will follow the appropriate legislation.

The Bury Circuit commits itself to ensuring the implementation of the Connexional Safeguarding Policy. It 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 recommended reserves policy of six months operating costs is not possible and has not been met this year. Reserves are severely depleted not just in the circuit but across all churches within.

Signed and dated: 12/12/2024

K. Selby	Lsweeney	
Rev Kathy Selby	Lindsay Sweeney	Emma
(Superintendent)	(Treasurer)	(Secretary)

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							0
2 Income from monetary investments	1	1,027	7,351				**8,378**
3 Income from investment properties	2	51,453					**51,453**
4 Assessments on Churches	3	313,739					**313,739**
5 Capital Receipts	4	-					**0**
6 Grants received	5	4,460					**4,460**
7 Other charitable income		2,656				99	**2,755**
8 **Total income**		**373,334**	**7,351**	**-**	**-**	**99**	**380,784**
Expenditure							
9 Grants and donations	5	3,312					**3,312**
10 Salaries and associated costs	6	281,573					**281,573**
11 Property maintenance	7	39,752					**39,752**
12 Connexional assessment & model trust levy	8		5,613				**5,613**
13 District Assessment & Levy	8	77,284	462				**77,746**
14 Depreciation							**0**
15 Office expenses	9	6,814					**6,814**
16 Other outgoings	10	6,966					**6,966**
17 **Total charitable expenditure**		**415,701**	**6,075**	**-**	**-**	**-**	**421,776**
18 Gains/(losses) on monetary investments	13	-	63,088				-63,088
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**-42,367**	**-61,813**	**0**	**0**	**99**	**-104,080**
21 Transfers between funds	11	40,000	-				40,000
22 Other gains/(losses)							
23 **Net movement in funds**		**-2,367**	**-61,813**	**0**	**0**	**99**	**-64,080**
24 Total funds brought forward		45,388	162,259				207,647
25 Total funds carried forward		**43,021**	**100,446**	**-**	**-**	**99**	**143,566**

Name of Circuit **Bury** Circuit No (06/08)

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							
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21 Transfers between funds	11	40,000	-				40,000
22 Other gains/(losses)							
23 **Net movement in funds**		**-2,367**	**-61,813**	**0**	**0**	**99**	**-64,080**
24 Total funds brought forward		45,388	162,259				207,647
25 Total funds carried forward		**43,021**	**100,446**	**-**	**-**	**99**	**143,566**

Name of Circuit **BURY** **Circuit No** **(06/08)**

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 £	GN
Fixed Assets									
Circuit Manses & Equipment		3,631,065					3,631,065	2,531,489	R
Investment properties							0		R
Investments							0		
Total fixed assets		**3,631,065**	**0**	**0**	**0**	**0**	**3,631,065**	**2,531,489**	
Current Assets									
Debtors							0		S
Loans by the Circuit							0		
Investments with TMCP			100,446			2,443	102,889	164,601	
Central Finance Board Deposits		26,943					26,943	15,017	T
Cash at Bank and in hand		16,079					16,079	30,371	
Total current assets		**43,021**	**100,446**	**0**	**0**	**2,443**	**145,910**	**209,989**	
Current liabilities									
Creditors (due in under 1 year)							0		U
Grants payable within 2023-24							0		V
Total current liabilities		**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Net current assets/liabilities		**43,021**	**100,446**	**0**	**0**	**2,443**	**145,910**	**209,989**	
Total assets less current liabilities		**3,674,086**	**100,446**	**0**	**0**	**2,443**	**3,776,975**	**2,741,478**	
Long term liabilities (due after more than one year)									
Grants payable after 2022-23							**0**		V
Loans to the Circuit							**0**		
							0		
Net assets		**3,674,086**	**100,446**	**0**	**0**	**2,443**	**3,776,975**	**2,741,478**	W
Funds of the Circuit									
General Fund (Unrestricted)		3,674,086					3,674,086	2,576,877	
Circuit Model Trust Fund (Unrestricted)			100,446				100,446	162,258	W
Designated Funds (Unrestricted)				0			0	0	
Total Unrestricted Funds							**3,774,532**	**2,739,135**	
Restricted Funds					**0**		0	**0**	
Endowment Funds						**2,443**	2,443	**2,343**	
Total Funds		**3,674,086**	**100,446**	**0**	**0**	**0**	3,776,975	**2,741,478**	

Signed

Circuit Treasurer

Name of Circuit ..... Bury ..... No 06108

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*)]. *Delete* [ ] *if not applicable.*

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 *Delete if not applicable* i.e. *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* i.e. *all R&P 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 ..D.Smith.....

Name of independent examiner: .....DANIEL SMITH.....

Relevant professional qualification of independent examiner: .....FCCA.....

Name of firm (where appropriate): .....COWGILLS.....

Address: FOURTH FLOOR, UNIT 5B, THE PARKLANDS, LOSTOCK

.....BOLTON..... Post Code: BL6 4SD

Date: .....30/6/2025.....

* delete or circle as appropriate

Name of Circuit – Bury No 06/08

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 L Sweeney Date 12th December 2024

Name and address of treasurer : Lindsay Sweeney; 2 First Avenue, Tottington, BURY, BL8 3JA

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: 12th December 2024

Signature of the Chair of the meeting: ..... K. Selby .....

Name of the Chair of the meeting: Kathy Selby Date 12th December 2024

Independent Examiner's Report to the Trustees of the

..... BURY ..... Circuit

Charity Number 1134694

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ..... BURY ..... Circuit for the year ended 31 August 2024 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

THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales - Charity number 1134694

Accounts

Name of Circuit

Circuit No

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

	the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments							0
3 Income from investment properties		53,874	5,930				59,804
4 Assessments on Churches		329,303					329,303
5 Capital Receipts							0
6 Grants received		4,422					4,422
7 Other charitable income						16	21
8 **Total income**		387,599	5,930	-	-	16	393,545
Expenditure							
9 Grants and donations		4,250					4,250
10 Salaries and associated costs		269,960					269,960
11 Property maintenance		42,575					42,575
12 Connexional assessment & model trust levy			83,852				83,852
13 District Assessment & Levy		73,256	10,073				83,329
14 Depreciation							0
15 Office expenses		4,342					4,342
16 Other outgoings		15,850	715			74	16,639
17 **Total charitable expenditure**		410,233	94,640	0	0	74	504,947
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties		- 22,634					
20 **Net income/(expenditure)**		-22,634	-88,710	0	0	-58	111,286
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		-22,634	-88,710	0	0	-58	111,286
24 Total funds brought forward		68,022	250,968				318,990
25 Total funds carried forward		45,388	162,258	-	-	- 58	207,588

Name of Circuit Circuit No

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		148					148
2 Income from monetary investments		51,492	1,243				**52,735**
3 Income from investment properties		336,884					**336,884**
4 Assessments on Churches							**0**
5 Capital Receipts							**0**
6 Grants received		2,235				1	**2,236**
7 Other charitable income				-	-		
8 **Total income**		**390,759**	**1,243**			**1**	**392,003**
Expenditure							0
9 Grants and donations		252,841					**252,841**
10 Salaries and associated costs		49,628					**49,628**
11 Property maintenance			17,621				**17,621**
12 Connexional assessment & model trust levy		69,437	83,269				**152,706**
13 District Assessment & Levy							**0**
14 Depreciation		5,674					**5,674**
15 Office expenses		12,576	1,002		162	90	**13,830**
16 Other outgoings				-			
17 **Total charitable expenditure**		**390,156**	**101,892**		**162**	**90**	**0**
18 Gains/(losses) on monetary investments							
19 Gains/(losses) on investment properties		603 -	100,649	- -	162 -	89	-100,297
20 **Net income/(expenditure)**							**0**
21 Transfers between funds							
22 Other gains/(losses)				-			
23 **Net movement in funds**		**603**	**-100,649**	**0**	**0**	**0**	**-100,046**
24 Total funds brought forward							0
25 **Total funds carried forward**		**603 -**	**100,649**	-	-	-	**- 100,046**

Name of Circuit BURY (06/08) Circuit No

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
Fixed Assets									
Circuit Manses & Equipment		2,531,489					2,531,489	2,531,489	R
Investment properties		0					0	120,000	R
Investments		0					0		
Total fixed assets		**2,531,489**	**0**	**0**	**0**	**0**	**2,531,489**	**2,651,489**	
Current Assets									
Debtors							0		S
Loans by the Circuit							0		
Investments with TMCP			162,258			2,343	164,601	253,368	
Central Finance Board Deposits		15,017					15,017	37,067	T
Cash at Bank and in hand		30,371					30,371	31,558	
Total current assets		**45,388**	**162,258**	**0**	**0**	**2,343**	**209,989**	**321,993**	
Current liabilities									
Creditors (due in under 1 year)							0		U
Grants payable within 2022-23							0		V
Total current liabilities		0	0	0	0	0	**0**	0	
Net current assets/liabilities		**45,388**	**162,258**	**0**	**0**	**2,343**	**209,989**	**321,993**	
Total assets less current liabilities		**2,576,877**	**162,258**	**0**	**0**	**2,343**	**2,741,478**	**2,853,482**	
Long term liabilities (due after more than one year)									
Grants payable after 2022-23							**0**		V
Loans to the Circuit							**0**		
							0		
Net assets		**2,576,877**	**162,258**	**0**	**0**	**2,343**	**2,741,478**	**2,853,482**	W
Funds of the Circuit									
General Fund (Unrestricted)		2,576,877					2,576,877		
Circuit Model Trust Fund (Unrestricted)			162,258				162,258		W
Designated Funds (Unrestricted)				0			0		
Total Unrestricted Funds							**2,739,135**	**2,853,482**	
Restricted Funds					0		0		
Endowment Funds						2,343	2,343		
Total Funds		**2,576,877**	**162,258**	**0**	**0**	**2,343**	2,741,478	**2,853,482**	

Signed

Circuit Treasurer

Bury Circuit

Trustees Annual report

For the Year ended 31 August 2023

Introduction

This is the annual report from the Bury Circuit which covers mostly the Metropolitan Borough of Bury. The Circuit currently consists of 14 Churches one of which meets as a class of another church although it meets in its own building. We are a Circuit which intends to be Biblically based and keen to share God's love throughout the area. We seek to discern God's mission in our Circuit and work towards God's plan.

Principle Aims

We are evangelically minded to spread God's love to all, and to be a discipleship movement focused on God's mission in Jesus Christ. We also acknowledge that all are God's children and we seek to help Churches where we can. We want to serve our local communities in the name of Christ.

Review of the Year

1) The amount paid to Whitefield has been redeemed and the new boiler system is working and hopefully will reduce the amount that the church has to pay in gas fees
2) Brandlesholme has become a class of Bolton Road although they still meet in their own church.
3) Bridge has set up a system which allows people who are insufficiently funded to obtain a selection of foodstuffs at reduced prices.
4) Bridge has been able to set up a system where the building at Close is set up as a separate entity supporting te "new" church at Close and the main church at Bridge. The arrangement with the Anglican Church did not work out as expected and Close continues as a separate church though mainly for football and sustenance through the Methodist Church. The church at living waters still use the church and they contribute to the upkeep.
5) Heaton Park has set up a system which, although less than that at Bridge, allows insufficiently funded people to obtain a selection of foodstuffs at reduced prices.
6) The Pantry (at Christ Church) and the Community pantry at Bolton Road) continue to function.
7) Many local preachers have not returned to their commitments and so we are left with a shortfall of preachers.
8) More children's activities are now increasing through Messy Church and contact with Children as individuals
9) We have not been able to return to the previous figures for churches. Some have lost more than others. This may affect their ability to

continue. The loss is serious in some cases and may result in some churches having to close.

Income Trends

We have reduced the assessments on Churches and received slightly less than last year (99.19%). The amount of grants received was approximately what was owed. The Circuit Model Trust fund received an increased amount of +477.07% but that is really a reflection of the low amount paid last year.

The £162 was donated to the mission field in Peru which cleared the restricted funds.

The net result is that we have £35,363 in general funds and £162,258 in the deposit funds with TMCP to carry over for next year.

Expenditure trends

The major expenses are the increase in salaries and related costs (+6.77%), the increase in associated costs (+5.89), the other expenses (+26.44). This resulted in a net loss of (-7.72) over the year. Another major loss was in the Circuit Model Trust Fund which was due to the considerable amount paid out to Whitefield and the associated costs which were associated with that form the Circuit Model Trust fund of £94,640,

Fund Balances

As a result of these movements of cash we have a balance of £35363 in the general fund and a Decrease in the Circuit Model Trust Fund. This latter is now at a very low level and does not cover the 50% which we anticipated having in reserves, especially as there is approximately £73,000 owing to one of the churches who sold a manse some time ago.

Plans for 2023/4

Plans for 2023-4 have to be regarded with some caution as the full respect of the effect of Covid has not yet been seen, or at least the loss of members has not been fully documented.

The idea of a digital evangelist has not yet been fully implemented. Jez Hackett will continue to work this through. The numbers of new adherents is still not known.

Brandlesholme will continue to operate under the current system whereas the Church is still separate but they continue to operate their own church and maintain the building. We are grateful for the oversight given o this church by Bolton Road.

A number of local preachers has reduced and the new probationer does good work. The number of local preachers is reduced and most churches have to use their own people on two or three services each plan. Each church looks after its own!

David Somerville has agreed to stay on for a time and Michelle Brocklehurst has agreed to spend a further five years with us. It is not known whether we shall be able to retain our full complement of ministers when people leave. The outlook is doubtful at best!

Basis of preparation and legal framework

The Charities annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: Bury Methodist Circuit

Registration Charity Number 1134694

Date of Registration: 08/03/10

Main Communication Address; Bury Circuit Office, c/o 409, Bolton Road, Bury, BL8 2PH.

Members of the Bury 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 at appendix A

Circuit Ministers and Officers for 2021-22

Active Circuit Ministers	Rev Kathy Selby Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines (9 months) Rev David Somerville Rev Sally Thornton (half time)
Circuit Lay workers	Thomas King (paid) Richard Selby (paid, part-time)
Circuit Stewards	Sue Grant Roger Green Brian Sharples
Administrator	Emma Twiss

Roger Green acted as the principal officer overseeing the day to day financial management and accounting for the year

Auditor Brierley Coleman, 40 Princess Street, Manchester M1 6DE

Investment bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Purposes and Organisation

The purposes of the Methodist Church are, and shall be deemed to have been since the date of Union, the advancement of:

1) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist church;
2) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
3) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
4) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 13 Methodist sites and 1 Local Ecumenical Partnership within its boundaries. These are open to the public without charge. It also ensures regular midweek worship at the local Methodist Home for the Aged. Pastoral work is, however, still resourced as is the teaching of Christianity through sermons, courses and small groups on-line and now in person again. Religious assemblies are taken in schools. These moved on-line but are now starting in person again.

The Charity objective is to act as a Resource provider within the area of Bury for the Methodist Church.

Public Benefit

We confirm that the Trustees have had regard to the Charity Commissions guidance on public benefit.

Structure, Governance and Management

The governing documents for the Circuit are the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined in the Constitutional Practice and Discipline (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team along with the Local Preachers Meeting and the Circuit Treasurers Committee.

Related Parties

The Circuit is part of the Bolton and Rochdale District and is accountable to the Methodist Conference.

Risk Management

Major risks have been identified by the Circuit Treasurer's committee and the Circuit Leadership Team. These are regularly reviewed. Income and expenditure are monitored in total, and are compared with the approved annual Budget at regular intervals to avoid unforeseen calls on reserves.

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 recreation 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;
- the careful selection and training of 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;
- response, without delay to every complaint made which suggests that an adult, child or young person may have been harmed, and co-operating with the police and local authority in any investigation;
- to seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care;
- to seek to challenge any abuse of power, especially by anyone in a position of trust;
- to seek to offer pastoral care and support, including supervision and referral to the proper authorities;
- in all these principles we will follow the appropriate legislation.

The Bury Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy. It 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 recommended reserves policy has not been met this year, indeed the amount has decreased so that the Circuit has only about 25% of the amount of reserves rather than a 6 month reserve. Reserves are severely

depleted and it is doubtful whether all churches will be able to withstand the next year or so. Seedfield have started to withdraw their "reserve" and this depletes the amount that the Circuit has available.

Signed Date

Rev Kathy Selby (Superintendent)	Roger Green (Treasurer)	Emma Twiss (Secretary)

Name of Circuit Bury No. 06/08.

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 11/11/23

Name and address of treasurer Roger Green
105 Heaton Park Road,
Manchester M9 0QQ

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 .....

Signature of the Chair of the meeting .....

Name of the Chair of the meeting Rev Kathy Selby Date .....

Independent Examiner's Report to the Trustees of the

Bury Circuit

Charity Number 1134694

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Bury Circuit for the year ended 31 August 2023 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 Bury Methodist Circuit No 06/08

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*)]. *Delete* [ ] *if not applicable.*

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 *Delete if not applicable* ie *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* ie *all R&P 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 N H Chambers

Name of independent examiner NIGEL CHAMBERS

Relevant professional qualification of independent examiner FCCA

Name of firm (where appropriate) .....

Address BRIERLEY COLEMAN AND COMPANY

33 TURNER STREET MANCHESTER Post Code M4 1DW

Date 24.1.24

* delete or circle as appropriate

December 2023

THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales - Charity number 1134694

Accounts

Methodist Church

Bury Circuit

Circuit number 06/08

Accounts for Year Ending 31 August 2022

Circuit Superintendent	Rev Kathy Selby
Staff	Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines (Retrained for West Indies Part Way through the year) Rev David Somerville Rev Sally Thornton (part-time)
Lay worker	Thomas King Richard Selby
Circuit Stewards	Sue Grant Roger Green Brian Sharples
Circuit Treasurer	Roger Green

Name of Circuit

Circuit No

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

	Notes to the account	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		148					**148**
3 Income from investment properties		51,492	1,243				**52,735**
4 Assessments on Churches		336,884					**336,884**
5 Capital Receipts							**0**
6 Grants received							**0**
7 Other charitable income		2,235				1	
8 **Total income**		**390,759**	**1,243**	-	-	**1**	**392,003**
Expenditure							
9 Grants and donations							**0**
10 Salaries and associated costs		252,841					**252,841**
11 Property maintenance		49,628					**49,628**
12 Connexional assessment & model trust levy			17,621				**17,621**
13 District Assessment & Levy		69,437	83,269				**152,706**
14 Depreciation							**0**
15 Office expenses		5,674					**5,674**
16 Other outgoings		12,576	1,002		162	90	**13,830**
17 **Total charitable expenditure**		**390,156**	**101,892**	**0**	**162**	**90**	**492,300**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**603**	**-100,649**	**0**	**-162**	**-89**	**-100,297**
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		**603**	**-100,649**	**0**	**-162**	**-89**	**-100,297**
24 **Total funds brought forward**		68,022	351,616		162		419,800
25 Total funds carried forward		**68,625**	**250,967**	-	- -	**89**	**319,503**

Name of Circuit

Circuit No

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

	Notes to the account	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		118				223	**341**
3 Income from investment properties		31,056	944			26	**32,026**
4 Assessments on Churches		362,200					**362,200**
5 Capital Receipts			105,614				**105,614**
6 Grants received		225					**225**
7 Other charitable income		1,545					**1,545**
8 **Total income**		**395,144**	**106,558**	-	-	**249**	**501,951**
Expenditure							
9 Grants and donations							**0**
10 Salaries and associated costs		254,180					**254,180**
11 Property maintenance		105,783					**105,783**
12 Connexional assessment & model trust levy			12,259				**12,259**
13 District Assessment & Levy		76,932	22,246				**99,178**
14 Depreciation							**0**
15 Office expenses		4,486					**4,486**
16 Other outgoings		1,068	560			26	**1,654**
17 **Total charitable expenditure**		**442,449**	**35,065**	**0**	**0**	**26**	**477,540**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**-47,305**	**71,493**	**0**	**0**	**223**	**24,411**
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		**-47,305**	**71,493**	**0**	**0**	**223**	**24,411**
24 **Total funds brought forward**		115,327	280,123		162	2,268	397,880
25 Total funds carried forward		**68,022**	**351,616**	-	**162**	**2,491**	**422,291**

ame of Circuit Bury Circuit Numb

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 £
ixed Assets								
Circuit Manses & Equipment	11	2,531,489					2,531,489	2,415,026
ivestment properties		0					0	120,000
ivestments		0					0	
Total fixed assets		**2,531,489**	**0**	**0**	**0**	**0**	**2,531,489**	**2,535,026**
:urrent Assets								
Debtors							0	
Loans by the Circuit							0	
ivestments with TMCP	12		250,968			2,400	253,368	353,907
Central Finance Board Deposits		37,067					37,067	46,777
Cash at Bank and in hand		31,558					31,558	21,407
Total current assets		**68,625**	**250,968**	**0**	**0**	**2,400**	**321,993**	**422,091**
:urrent liabilities								
Creditors (due in under 1 year)							0	
Grants payable within 2021-22							0	
Total current liabilities		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net current assets/liabilities		**68,625**	**250,968**	**0**	**0**	**2,400**	**321,993**	**422,091**
Total assets less current liabilities		**2,600,114**	**250,968**	**0**	**0**	**2,400**	**2,853,482**	**2,957,117**
ong term liabilities (Due after more than one year)								
Grants payable after 2021-22							0	
Loans to the Circuit							0	
							0	
Net assets		**2,600,114**	**250,968**	**0**	**0**	**2,400**	**2,853,482**	**2,957,117**
unds of the Circuit								
General Fund (Unrestricted)		2,600,114					2,600,114	2,603,048
Circuit Model Trust Fund (Unrestricted)	12		250,968				250,968	351,616
Designated Funds (Unrestricted)				0			0	0
Total Unrestricted Funds							**2,851,082**	**2,954,664**
Restricted Funds					0		0	162
Endowment Funds						2,400	2,400	2,291
Total Funds		**2,600,114**	**250,968**	**0**	**0**	**2,400**	2,853,482	**2,957,117**

Signed

Circuit Treasurer

Name of Circuit ..... BURY ..... No ..06/08

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*)]. *Delete* [ ] *if not applicable.*

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 *Delete if not applicable* i.e. *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Deleteif not applicable* i.e. *all R&P 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 ..... NHHumbley .....

Name of independent examiner: ..... NIGEL HARRY CHAMBERS .....

Relevant professional qualification of independent examiner: ..... FCCA .....

Name of firm (where appropriate): ... BRIERLEY COLEMAN & CO .....

Address: ..... 33 TURNER STREET, ...

..... MANCHESTER ..... Post Code: M4 1AW

Date: ..... 28/12/2022 .....

* delete or circle as appropriate

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2022

1 Basis of accounting and accounting policies

a. Accounting standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial reporting standard applicable to the UK and Ireland (FRS 102)

b. Public Benefit entity

The Bury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated.

c. Basis

These accounts have been prepared on the basis of historical cost except that investments are shown as their market value at the end of the year. The accruals basis has been used and trustees present these accounts as a true and fair view of the Circuit's financial position and activities.

d. Content

The financial information presented is relevant, reliable comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

e. FRS SORP 2015

These accounts are compliant with FRS 102 and FRS 102 SORP 2015.

f. Going Concern

Based on the monetary assets and human resources available at August 31, 2022 the trustees believe that the Circuit is a going concern

g. Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodied except in extreme circumstances. For that reason the financial statements of the churches within the Circuit are not consolidated into these financial statements

h. Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement without performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments against the appropriate fund.

i. Tangible fixed assets

These are capitalised if they can be used for more than one year and individually cost more than £250. The freehold and/or long leasehold property is shown in the accounts at its insurance reinstatement value. Depreciation is not indicated because the trustees consider the current residual value of the property to be not less than its historical cost so the depreciation value would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises falling vacant after closure and cessation of worship. This results in the Circuit becoming managing trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation and after taking into account any levy charged by the Connexion. Where the proceeds are intended to be spent on activities the property is included in current assets at the lower of cost and realisable value.

j. Monetary investments

The Circuits investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations at market value are those provided by TMCP. The unrealised gains arising during investment at the end of the year are shown in the SOFA

k. Investment properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to requirements. When this is the case the property is classifies as investment property (whether let or not) and any lets are at market rates (unless there is compelling reason not to do so in furtherance of the Circuits charitable objectives).

l. Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amounts. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at the realisable values.

m. Methodist Connexional Funds

The Methodist church raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits most of the sum received from Circuits to the Methodist Church; a small sum is retained to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church

n. Funds

The trustees have adopted a policy for all unrestricted reserves which is set out as a separate document

o. Endowment funds

Where a Circuit holds money that may not be spent and must be retained as capital to generate an income the money or assets are classifies as an Endowment Fund. The capital is shown in the Balance sheet. The income may be restricted or unrestricted depending on the terms of the endowment.

p. Ministers manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are generally expected to occupy the manse provided for them. The Circuit bears the cost of repairs maintenance buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts

2) Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a common deposit fund and a series of pooled investment funds for Methodist entities and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist churches near each other

Circuit Meeting: The Trustees of the Circuit most of whom are appointed by the local churches together with others who qualify by virtue of the role they undertake for the Circuit/local churches.

Circuit Leadership Team (CLT): A group (which may be mostly but not exclusively trustees) responsible for the day to day administration and policy formulation of the Circuit.

CMTF: Circuit Model trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and incorporated Methodist Churches in GB

Connexional Funds: The designated and/or restricted funds held and administered by the Connexion in furtherance of its mission and charitable objectives.

District: a group of contiguous Circuits

DAF: District Advance Fund

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers Pension Scheme

PASLEMAC: Pension and assurance scheme for Lay Employees of the Methodist Church.

Pensions Trust: the organisation through which the Circuit arranges a pension scheme for its Lay Employees

Presbyters (Including Superintendent): Probationer or Ordained Methodist minister and/or Deacons who have pastoral and administrative responsibility for the Churches in the Circuit.

SOFA: statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodial Trustee of all Methodist Model Trust property including legacies, endowments and Accumulated funds.

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2022

This has been an unusual year because of the corona virus (Covid-19). As a result it is difficult to predict next year's outcomes as churches have been using their reserves. No church has defaulted on its assessment this year but we are uncertain how this will affect next year's assessments.

1) Income from Investment properties

The trustees have determined that the properties listed below were unlikely to be used as manses in the foreseeable future and they were classified as Investment properties. However because of movement of ministers there have been several changes over the year. The Ripon Hall Avenue manse was occupied for part of the year as the tenant decided to move. While Avondale Aenue was intended to be an Investment property for the year Covid-19 has disrupted the renovations so it does not appear as an Investment property until this year.. In August the tenant at King's Avenue decided to move and some of the year was devoted to maintenance issues. There were also maintenance problems at Middleton Road.

	General Funds
140, Middleton Road	9529
2, Kings Avenue	16778
90, Ripon Hall Avenue	9838
26, Avondale Avenue	11147
Contribution to Branksome Avenue	2400
Contributions to Close	1800
TOTAL	51492

2) Assessment on Churches

The Circuit consists of 14 Methodist churches and 1 local ecumenical partnership (LEP). The churches are Bolton Road, Brandlesholme, Bridge, Heaton Park, Holcombe Brook, Jericho, Prestwich, Rowlands, Seedfield, Tottington, Trinity, Wesley and Whitefield. The LEP is Christ Church. Each is assessed to make a contribution to the work of the Circuit. The amount needed for budgeting purposes is determined each year and the total, less any income from lettings, is divided among the churches according to the income they have raised over the preceding three years (after allowance is made for some costs associated with the money raised by each church from its own lettings). These projected figures are discussed with church treasurers and adjustments made where necessary to take account of unusual circumstances in each church.
Close Methodist Church was closed for more than a year but it has been open during the year 2021-2

Total assessment for the year was **£336,884**

3) Capital receipts

.There were no capital receipts for the year

4) Grants and donations

	General Funds	
Methodist Fund for training	2000	
Methodist fund for Property	4000	
Methodist fund for support of Presbyters and deacons	2000	

Total	£8000	

5) Stipends, salaries and associated costs
Stipends were paid to 5 full time ministers for 8 months and 4 full time ministers for 7 months One minister was paid at 0.5 the standard pay.. All were funded from general funds. Costs were as follows:

Gross remuneration	133930
Pension contribution	36027
N.I	12396
Travel	2918
Total	185271

Other staff
All three Lay Workers were paid from general funds.

Gross remuneration	54644
Pension Contributions	3154
N.I.	3681
Travel	1897
Total	63376

Total cost for remuneration	248647

The superintendent of the Circuit, the other ministers and the remaining members of CLT are considered as Key Management Personnel. All members of the Circuit Meeting are trustees. The stipends, employers NIC and employer's pension contributions and other expenses of the ministers are paid by the Circuit as are the contributions for the Lay Workers. The manses for the ministers are provided by the Circuit and the Circuit maintains the property. The value of the Council tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind for the ministers. One of the lay workers is secretary to the Circuit meeting (and hence a Key Management person); her salary is paid from general funds

There is no payment to trustees, except the ministers, and Lay Workers although travel costs for the Lay workers are also paid.

6) Property Expenses

The Circuit manages 9 manses; because the Manse at Ripon Hall Avenue is not occupied by a Baptist minister this year it is one of those rented out to defray Circuit expenses. One minister lives in her own property. There is also a chapel which until this year has not been used but is still a Circuit responsibility. It is now being used by the new congregation at Close Methodist Church.
All amounts are taken from the general account.

Manses

Gas Service	3631
Water supply	2497
Council Tax	11672

Oven at Branksome	230
Toolstation for Nest thermostat heating	1325
Kitchen at Reedbank	6888
Kitchen fitters	1300
Carpets	4154
New oven at Reedbank	334
Electrical work at Reedbank	750
Various (Bills less than £200)	9098
Transport for Blayze White	2164
Total	44043

General Insurance
This covers buildings (all 9 with a premium for those let) and the contents of the occupied manses which are Circuit property. This is mainly the contents of the study. The amount due falls on or about 5 September.

Insurance (Methodist Insurance)* on all except Branksome Avenue	4994
Insurance on Branksome Ave	590
Total	5584

7) District Assessment and Levy

District assessment is calculated on the number of staff in post (both ministers and lay) on 1st September of the previous year. This is divided between the Circuits of the District so that each pays an equitable share. This is taken from general funds There is a levy on funds held in the CMTF which is transferred to the District Advance Fund..

	General	CMTF
District Assessment	69436	
CMTF contribution		1002
Levy on sale		17621
Totals	69436	18623

8) Office Costs

Office costs and telephone charges are amalgamated in the accounts Ministers are entitled to provision of a telephone and broadband connection. All monies are taken from general funds

Telephones	4787
Office supplies (paper, inks, postage etc)	2005
Total	6792

9) Other Outgoings

This includes a range of other activities. The amount deducted from endowment funds are the costs of using those funds. This usage has been very small this year!

	General	CMTF	Restricted	Endowment
Livit	1100			
Donation to district	100			
Envelopes etc	597			
Auditor	300			
Latin Link			162	
Methodist donations	8000			8
Total	10097		162	8

10) Transfer between funds

The net interest from the endowment funds is transferred to the general fund to be used for general purposes in the Circuit.

11) Fixed assets

The fixed assets of the circuit are 9 manses, four of which are rented out

The Church at Close. It has been decided that we will use it for a "new" church in conjunction with the Anglican Church beginning in the current year.

Manses
These are amounts from the insurance forms

Property	Type	Value
16, Branksome Avenue	Manse	263,253
7, Reedbank	Manse	271,363
1, Booth Way	Manse	279,099
409, Bolton Road	Manse	289,188
26, Avondale Drive	Investment	279,099
90, Ripon Hall Avenue	Investment	215.067
2, Kings Avenue	Investment	415,711
140, Middleton Road	Investment	279,099
38, The Drive	Manse	239,610
Total		2,531,489

Note. Branksome Avenue is insured for up to £1.000.000. The estimate is nominal!

12) Investment assets
The investment assets are held by TMCP.

Circuit Model Trust Fund

Balance at 31/08/21	351616
Interest	1243
Expenditure	
District Levy	17621
Administrative charge	1002

Payment to Tottington	83268
Balance at 31/08/22	250968

Other Investments

These are all Endowment funds which have restricted usage and there is no ability to use capital; they are managed by TMCP. They were transferred to the Circuit when Unsworth Methodist Church close.

Fund	Value at 31/08/21	Interest	Admin costs	Unrealised Gains	Value at 31/08/22	Use of interest
John and Hilda Ashworth Bequest	1429	35	4	-90	1339	General funds
Norman Walker Legacy	1061	1	0	0	1061	General Funds
Total						

Bury Circuit

Trustees Annual report

For the Year ended 31 August 2022

Introduction

This is the annual report from the Bury Circuit which covers mostly the Metropolitan Borough of Bury. The Circuit currently consists of 14 Churches one of which meets as a class of another church although it meets in its own building. We are a Circuit which intends to be Biblically based and keen to share God's love throughout the area. We seek to discern God's mission in our Circuit and work towards God's plan.

Principle Aims

We are evangelically minded to spread God's love to all, and to be a discipleship movement focused on God's mission in Jesus Christ. We also acknowledge that all are God's children and we seek to help them where we can. We want to serve our local communities in the name of Christ.

Review of the Year

During this year churches have returned to more normal circumstances and most churches now meet weekly for their morning services.

1) Visitations have increased though they are not yet back to "normal" levels. Whitefield has been able to continue with afternoon teas and Bolton Road has continued with lunch and coffee clubs.
2) Oasis has started again with more "normal" numbers.
3) It has been decided (by the parent organisation) that asylum seekers will no longer meet at the churches, which included Heaton Park.
4) The Pantry started at Christ Church (Ramsbottom) has progressed, and now offers a café as well as providing groceries each week. While at the church, clients can find a listening ear and spiritual support. Bolton Road has also recently opened a Community Pantry.
5) Arrangements with the Anglican Church at Close have not proceeded as thought, though the congregation of local people still meet but for football and sustenance under the auspices of the Methodist Church. The church is also used by another congregation (Living Waters) who contribute to the upkeep.
6) One church (Bridge) has been able to support their own church and help to support the venture at Close. The future looks bright for this church.
7) The Methodist Church's approval of the resolutions contained in "God in Love Unites Us" has had different effects on different

churches. Some have lost many members though others have lost comparatively few.

8) More children's activities have increased with Messy Church and contact with children in person as well as through social media.
9) A number of people have not attended church for the year. It is not known whether these are permanent losses or whether they will eventually come back. The loss is serious and may affect the viability of some churches.
10) Edenfield has closed and most of te members have transferred to Christ Church. This was because of falling numbers and inability to find church officers.
11) We have had a significant number of local preachers who are unable to fulfil their commitments. Some have died and others are so infirm that they cannot preach or get to the church designated.

Income Trends

This has been a year when resources have begun to approach normality. The amount raised from assessments was reduced slightly from last year (99.7%) Much of this is due to one of the ministers moving to Honduras which relieved us of 3 months' salary. We have now replaced him with a probationer so we expect the amount expended in earnings to rise next year. Because we changed our letting agent we have made more in lettings this current year (165.9%). The amount raised from assessments was considerably reduced (86.2%) which was less than the previous year (91.7%) and most of the difference was made up by the lettings (13.7%). Other sources of income were very much reduced at less than 1%.

The Circuit Model Trust (CMT) decreased by just over £100,000 as we paid out money to the church that had sold a field. This decrease in Circuit Funds was not a real decrease as the field was theirs to sell! There is still in CMT an amount raised by one of the churches in the Circuit who sold a house and the amount in Circuit funds is £72,593 which again is not truly Circuit Monies. We also made a grant of £50,000 to one of the churches to make urgent repairs and so the total amount in the Circuit Account is truly £128,375 which is only just over 3 months reserves and less than we should keep in reserve.

Expenditure trends

The largest contribution to expenditure was the salaries paid to our staff. In total this accounted for 63.3% of the total expenditure. It was slightly less than last year but only because one minister was accepted for transfer to Honduras. Property maintenance reduced however from 23.9% to 11.3% and most manses are now in a decent state of repair. The amount paid to the district was reduced but still amounted to 17.8% of the total. The amount paid for telephone and office expenses was reduced but the amount for travel increased by almost the same amount. We also paid out more to Methodist Church Funds but this was an accounting difference, as the total amount was the same as the previous year; it simply fell into the New Year. We paid out

only one year's insurance instead of the two years we paid out last year, but again that was an accounting anomaly last year.

The reduction in CMT was due mainly to the payment to one of the churches in the Circuit of the money they had accrued when they sold a field; this just regularises the account.

Fund Balances

Overall there was almost parity between the income and expenditure on the general account and thanks are due to all the churches which have faithfully paid their assessments this last year. We still have just over £68,600 in our general funds and that bodes well for the coming year.

The CMT was significantly reduced because we passed on the amount due to a church which had sold a field as they needed the money for repairs and renovations. The amount held in CMT is just over £250,000 but this includes monies for one church for their boilers (£50,000) and another who sold a house with the proceeds (£72,593) being held in Circuit accounts.

The money in the restricted category was transferred to Peru and that account now stands at zero while the endowment funds have changed very little and stand at £2400.

Plans for 2022/3

Plans for 2022-3 have to be regarded with some caution as the loss of members to the churches is not clearly known yet. Many members have died (though not all through Covid) and it is not clear how many new members there are; the implication is that the new members are fewer than those that have died but there are no clear figures yet.

One of our Churches (Brandlesholme) has not been able to find sufficient church officers for the coming year and for the foreseeable future will operate as a class of Bolton Road, though they will continue to meet in their own premises and maintain the building.

Plans for a digital evangelist have been partially implemented. Jez Hackett will continue to work on this although the numbers of new adherents attracted by this venture is not clearly known.

There has been expenditure on one of the manses to house a new probationer and it is hoped this expenditure will not need to be repeated this coming year. The budget has again decreased by a small amount in spite of an increased amount spent on Ministers through the payroll and a large increase in the amount contributed from letting unused manses. How this will work out in the future is not clear. Most churches have reduced reserves so their ability to fund the assessment is again not clear.

Rev Chris Haines has left the Circuit to go to Honduras but we have been fortunate to attract a new probationer to cover the three churches that were his responsibility. Rev Kathy Selby and Rev Sally Thornton have agreed to stay for 2 and 3 years respectively (starting from 2023). We are not sure about our other presbyters yet.

Of the people remaining, a number of local preachers are not able to preach for a variety of reasons. A number have died and others have become

incapacitated because of age or disease. We have had to reduce the services taken by local preachers and unless something unusual happens we will have to have more services conducted by our local people who are not preachers. This is likely to occur more frequently in the coming year.

Most of our plans are tentative at this stage so we do not know whether they will be implemented in this coming year.

Basis of preparation and legal framework

The Charities annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: Bury Methodist Circuit

Registration Charity Number 1134694

Date of Registration: 08/03/10

Main Communication Address; Bury Circuit Office, c/o 409, Bolton Road, Bury, BL8 2PH.

Members of the Bury 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 at appendix A

Circuit Ministers and Officers for 2021-22

Active Circuit Ministers	Rev Kathy Selby Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines (9 months) Rev David Somerville Rev Sally Thornton (half time)
Circuit Lay workers	Thomas King (paid) Richard Selby (paid, part-time)
Circuit Stewards	Sue Grant Roger Green Brian Sharples
Administrator	Emma Twiss

Roger Green acted as the principal officer overseeing the day to day financial management and accounting for the year

Auditor	Brierley Coleman, 40 Princess Street, Manchester M1 6DE
Investment bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes

Purposes and Organisation

The purposes of the Methodist Church are, and shall be deemed to have been since the date of Union, the advancement of:

1) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist church;
2) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
3) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
4) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 13 Methodist sites and 1 Local Ecumenical Partnership within its boundaries. These are open to the public without charge. It also ensures regular midweek worship at the local Methodist Home for the Aged. Of course, during the lockdown all this activity had ceased and is only now beginning again. Pastoral work is, however, still resourced as is the teaching of Christianity through sermons, courses and small groups on-line and now in person again. Religious assemblies are taken in schools. These moved on-line but are now starting in person again.

The Charity objective is to act as a Resource provider within the area of Bury for the Methodist Church.

Public Benefit

We confirm that the Trustees have had regard to the Charity Commissions guidance on public benefit.

Structure, Governance and Management

The governing documents for the Circuit are the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined in the Constitutional Practice and Discipline (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team along with the Local Preachers Meeting and the Circuit Treasurers Committee.

Related Parties

The Circuit is part of the Bolton and Rochdale District and is accountable to the Methodist Conference.

Risk Management

Major risks have been identified by the Circuit Treasurer's committee and the Circuit Leadership Team. These are regularly reviewed. Income and expenditure are monitored in total, and are compared with the approved annual Budget at regular intervals to avoid unforeseen calls on reserves.

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 recreation 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;
- the careful selection and training of 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;
- response, without delay to every complaint made which suggests that an adult, child or young person may have been harmed, and co-operating with the police and local authority in any investigation;
- to seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care;
- to seek to challenge any abuse of power, especially by anyone in a position of trust;
- to seek to offer pastoral care and support, including supervision and referral to the proper authorities;
- in all these principles we will follow the appropriate legislation.

The Bury Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy. It 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 recommended reserves policy is to keep about 6 months in reserve and this has not been met this year.

The amount in general funds (£68,625) is clearly insufficient. The amount invested with in the CMT fund is reported as £250,968 but this includes £72,593 for Seedfield and we have promised £50,000 to Whitefield (which has been drawn down in the first month of the New Methodist Year). The true value in CMT is therefore £128,375 and this is only about 33% of the predicted expenditure of the circuit. This means that we have to be very careful in spending any extraneous money. The only other amount which is available is if we sell a manse, and we are advised not to do that.

The money which was held for Peru has been sent to them and the amount in Endowment funds (£2400) is too small to significantly alter the holdings.

Signed		Date
K. Selby		E Twiss
Rev Kathy Selby (Superintendent)	Roger Green (Treasurer)	Emma Twiss (Secretary)

THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales - Charity number 1134694

Accounts

Methodist Church

Bury Circuit

Circuit number 06/08

Accounts for Year Ending 31 August 2021

Circuit Superintendent	Rev Kathy Selby
Staff	Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines Rev Kathy Selby Rev Sally Thornton (part-time)
Lay worker	Thomas King Richard Selby (from January 2020)
Circuit Stewards	Sue Grant Roger Green Ken Jones June Leeming Brian Sharples
Circuit Treasurer	Roger Green

Name of Circuit Circuit No

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							0
2 Income from monetary investments		118				223	**341**
3 Income from investment properties		31,056	944			26	**32,026**
4 Assessments on Churches		362,200					**362,200**
5 Capital Receipts			105,614				**105,614**
6 Grants received		225					**225**
7 Other charitable income		1,545					**1,545**
8 **Total income**		**395,144**	**106,558**	**-**	**-**	**249**	**501,951**
Expenditure							
9 Grants and donations							**0**
10 Salaries and associated costs		254,180					**254,180**
11 Property maintenance		105,783					**105,783**
12 Connexional assessment & model trust levy			12,259				**12,259**
13 District Assessment & Levy		76,932	22,246				**99,178**
14 Depreciation							**0**
15 Office expenses		4,486					**4,486**
16 Other outgoings		1,068	560			26	**1,654**
17 **Total charitable expenditure**		**442,449**	**35,065**	**0**	**0**	**26**	**477,540**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**-47,305**	**71,493**	**0**	**0**	**223**	**24,411**
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		**-47,305**	**71,493**	**0**	**0**	**223**	**24,411**
24 Total funds brought forward		115,327	280,123		162	2,268	397,880
25 Total funds carried forward		**68,022**	**351,616**	**-**	**162**	**2,491**	**422,291**

Name of Circuit

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)
		£	£	£
Income				
1 Donations and legacies				
2 Income from monetary investments		500		
3 Income from investment properties		31,395	2,404	
4 Assessments on Churches		372,272		
5 Capital Receipts				
6 Grants received		658		
7 Other charitable income		9,290		
8 **Total income**		**414,115**	**2,404**	**-**
Expenditure				
9 Grants and donations		8,150		
10 Salaries and associated costs		245,666		
11 Property maintenance		51,206		
12 Connexional assessment & model trust levy			13,105	
13 District Assessment & Levy		73,752		
14 Depreciation				
15 Office expenses		8,903		
16 Other outgoings		11,411	583	
17 **Total charitable expenditure**		**399,088**	**13,688**	**0**
18 Gains/(losses) on monetary investments				
19 Gains/(losses) on investment properties				
20 **Net income/(expenditure)**		**15,027**	**-11,284**	**0**
21 Transfers between funds				
22 Other gains/(losses)				
23 **Net movement in funds**		**15,027**	**-11,284**	**0**
24 Total funds brought forward		100,300	291,408	
25 Total funds carried forward		**115,327**	**280,124**	**-**

Circuit No

gust 2020

Restricted Funds	Endowment Funds	Total 2019-20
£	£	£
		0
		500
	29	**33,828**
		372,272
		0
		658
	185	**9,475**
-	**214**	**416,733**
		8,150
		245,666
		51,206
		13,105
		73,752
	206	**206**
		8,903
	29	**12,023**
0	**235**	**413,011**
		0
0	**-21**	**3,722**
		0
0	**-21**	**3,722**
162	2,289	394,159
162	**2,268**	**397,881**

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2021

1 **Basis of accounting and accounting policies**

a. Accounting standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial reporting standard applicable to the UK and Ireland (FRS 102)

b. Public Benefit entity

The Bury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated.

c. Basis

These accounts have been prepared on the basis of historical cost except that investments are shown as their market value at the end of the year. The accruals basis has been used and trustees present these accounts as a true and fair view of the Circuit's financial position and activities.

d. Content

The financial information presented is relevant, reliable comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

e. FRS SORP 2015

These accounts are compliant with FRS 102 and FRS 102 SORP 2015.

f. Going Concern

Based on the monetary assets and human resources available at August 31, 2021 the trustees believe that the Circuit is a going concern

g. Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodied except in extreme circumstances. For that reason the financial statements of the churches within the Circuit are not consolidated into these financial statements

h. Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement without performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments against the appropriate fund.

i. Tangible fixed assets

These are capitalised if they can be used for more than one year and individually cost more than £250. The freehold and/or long leasehold property is shown in the accounts at its insurance reinstatement value. Depreciation is not indicated because the trustees consider the current residual value of the property to be not less than its historical cost so the depreciation value would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises falling vacant after closure and cessation of worship. This results in the Circuit becoming managing trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation and after taking into account any levy charged by the Connexion. Where the proceeds are intended to be spent on activities the property is included in current assets at the lower of cost and realisable value.

j. Monetary investments

The Circuits investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations at market value are those provided by TMCP. The unrealised gains arising during investment at the end of the year are shown in the SOFA

k. Investment properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to requirements. When this is the case the property is classifies as investment property (whether let or not) and any lets are at market rates (unless there is compelling reason not to do so in furtherance of the Circuits charitable objectives).

l. Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amounts. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at the realisable values.

m. Methodist Connexional Funds

The Methodist church raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits most of the sum received from Circuits to the Methodist Church; a small sum is retained to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church

n. Funds

The trustees have adopted a policy for all unrestricted reserves which is set out as a separate document

o. Endowment funds

Where a Circuit holds money that may not be spent and must be retained as capital to generate an income the money or assets are classifies as an Endowment Fund. The capital is shown in the Balance sheet. The income may be restricted or unrestricted depending on the terms of the endowment.

p. Ministers manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are generally expected to occupy the manse provided for them. The Circuit bears the cost of repairs maintenance buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts

2) Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a common deposit fund and a series of pooled investment funds for Methodist entities and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist churches near each other

Circuit Meeting: The Trustees of the Circuit most of whom are appointed by the local churches together with others who qualify by virtue of the role they undertake for the Circuit/local churches.

Circuit Leadership Team (CLT): A group (which may be mostly but not exclusively trustees) responsible for the day to day administration and policy formulation of the Circuit.

CMTF: Circuit Model trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and incorporated Methodist Churches in GB

Connexional Funds: The designated and/or restricted funds held and administered by the Connexion in furtherance of its mission and charitable objectives.

District: a group of contiguous Circuits

DAF: District Advance Fund

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers Pension Scheme

PASLEMAC: Pension and assurance scheme for Lay Employees of the Methodist Church.

Pensions Trust: the organisation through which the Circuit arranges a pension scheme for its Lay Employees

Presbyters (Including Superintendent): Probationer or Ordained Methodist minister and/or Deacons who have pastoral and administrative responsibility for the Churches in the Circuit.

SOFA: statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodial Trustee of all Methodist Model Trust property including legacies, endowments and Accumulated funds.

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2021

This has been a most unusual year because of the corona virus Covid-19. As a result it is difficult to predict next years outcomes as churches have been using their reserves. No church has defaulted on its assessment this year but we are uncertain how this will affect next year's assessments.

1) Income from Investment properties

The trustees have determined that the properties listed below were unlikely to be used as manses in the foreseeable future and they were classified as Investment properties. However because of movement of ministers there have been several changes over the year. The Ripon Hall Avenue manse was occupied for part of the year as the tenant decided to m0ve. While Avondale avenue was intended to be an Investment property for the year Covid-19 has disrupted the renovations so it does not appear as an Investment property until this year.. In August the tenant at King's Avenue decided to move and most of the year was devoted to maintenance issues. There were also maintenance problems at Middleton Road.

	General Funds
140, Middleton Road	2810.82
2, Kings Avenue	220.00
90, Ripon Hall Avenue	11358.8
26, Avondale Avenue	12338.48
Contribution to Branksome Avenue	3000.00
Returns etc	1328.1
TOTAL	31056.2

2) Assessment on Churches

The Circuit consists of 14 Methodist churches and 1 local ecumenical partnership (LEP. The churches are Bolton Road, Brandlesholme, Bridge, Edenfield, Heaton Park, Holcombe Brook, Jericho, Prestwich, Rowlands, Seedfield, Tottington, Trinity, Wesley and Whitefield. The LEP is Christ Church. Each is assessed to make a contribution to the work of the Circuit. The amount needed for budgeting purposes is determined each year and the total, less any income from lettings is divided among the churches according to the income they have raised over the preceding three years (after allowance is made for some costs associated with the money raised by each church from its own lettings). These projected figures are discussed with church treasurers and adjustments made where necessary to take account of unusual circumstances in each church.

Close Methodist Church has been closed for more than a year but the intention is to open this as an ecumenical venture with the Church of England in 2021-22

Total assessment for the year was £362,200

3) Capital receipts

The capital receipts were from the sale of a piece of land from one of the churches (Tottington) Total received (before deductions) was **£105,614** This was paid into the CMTF. .

4) Grants and donations

No grants and donations were made in the year but were paid in September 2021 so they will appear in the next years totals.

	General Funds	
Methodist Fund for training	0	
Methodist fund for Property	0	
Methodist fund for support of Presbyters and deacons	0	

Total	£0	

5) Stipends, salaries and associated costs
Stipends were paid to 5 full time ministers and 1 at 0.5. All were funded from the general funds. Costs were as follows:

Gross remuneration	142954
Pension contribution	37762
N.I	12528
Travel	895
Computers	1014
Total	195153

Other staff
During the year we appointed a second part-time Lay Worker. All three Lay Workers were paid from general funds.

Gross remuneration	45976
Pension Contributions	2759
N.I.	2890
Travel	641
Total	52266

Total cost for remuneration	247419

The superintendent of the Circuit, the other ministers and the remaining members of CLT are considered as Key Management Personnel. All members of the Circuit Meeting are trustees. The stipends, employers NIC and employer's pension contributions and other expenses of the ministers are paid by the Circuit as are the contributions for the Lay Workers. The manses for the ministers are provided by the Circuit and the Circuit maintains the property. The value of the Council tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind for the ministers. One of the lay workers is secretary to the Circuit meeting (and hence a Key Management person); her salary is paid from general funds

There is no payment to trustees, except the ministers, and Lay Workers although travel costs for the Lay workers are also paid.

6) Property Expenses

The Circuit manages 9 manses; because the Manse at Ripon Hall Avenue is not occupied by a Baptist minister this year it is one of those rented out to defray Circuit expenses. One manse has been modified and not used this year but will be rented out next year and much work has needed to be completed. For most of the year we have had only three manses rented to outsiders. One minister lives in her own property. There is also a chapel which has not been used this year but is still a Circuit responsibility.
All amounts are taken from the general account.

Manses

Gas Service	3069
Water supply	3060
Council Tax	13180
Repairs at Kings Avenue	48170
Repairs at Middleton Road	9542
Avondale – flooring	3655
Booth Way part Flooring	821
Ripon Hall Road Plumbing and electrics	942
Reedbank Various	222
Various (Bills less than £200)	14285
Total	96946

General Insurance
This covers buildings (all 9 with a premium for those let) and the contents of the occupied manses which are Circuit property. This is mainly the contents of the study. The amount due falls on or about 5 September.

Insurance (Methodist Insurance)* on all except Branksome Avenue	9393
Insurance on Branksome Ave	576
Total	5512

*2 years payment

Costs of Chapels not occupied
There is one at present. The Circuit is responsible for all the costs on the property. There were major problems in determining who owned which parts of the land (which was owned severally by the Anglican Church and Bury Metro as well as the Methodist Church); this was resolved eventually by Mills and Reeve the solicitors recommended by TMCP

Insurance	1800
Services	1323
Total	3123

7) District Assessment and Levy

District assessment is calculated on the number of staff in post (both ministers and lay) on 1 September of the previous year. This is divided between the Circuits of the District so that each pays an equitable share. This is taken from general funds There is a levy on funds held in the CMTF which is transferred to the District Advance Fund..

	General	CMTF
District Assessment	76932	
CMTF contribution		12259
Levy on sale		22246
Totals	76932	34505

8) Office Costs

Office costs and telephone charges are amalgamated in the accounts Ministers are entitled to provision of a telephone and broadband connection. All monies are taken from general funds

Telephones	3704
Office supplies (paper, inks, postage etc)	5929
Total	9633

9) Other Outgoings

This includes a range of other activities and the insurance for the Circuit. The amount deducted from endowment funds and CMTF are the costs of using those funds. This usage has been very small this year!

	General	CMTF	Restricted	Endowment
Repayment of Excess paid by Wesley	264			
Training	378			
Energise subscription	252			
Auditor	300			
Insurance for Circuit	4936			
Costs for using TMCP		560	0	25
Total	6130	560	0	25

10) Transfer between funds

The net interest from the endowment funds (£29) is transferred to the general fund to be used for general purposes in the Circuit

11) Fixed assets

The fixed assets of the circuit are 9 manses, three of which are rented out and one of which has been used by the minister at Christchurch, the LEP. We own 27.3% of that manse but as the Minister has left it falls to the Circuit to bear the costs of that manse. The value of the manses is the replacement value from the insurance company.

The Church at Close has been estimated as being worth £120,000. While the original intention had been to sell the church at Close, it has been decided that we will use it for a "new" church in conjunction with the Anglican Church beginning in the next Methodist Year..

<u>Manses</u>
These are amounts from the insurance forms

Property	Type	Value
16, Branksome Avenue	Manse	263,253
7, Reedbank	Manse	231,341
1, Booth Way	Manse	237,936

409, Bolton Road	Manse	246,537
26, Avondale Drive	Investment	237,936
90, Ripon Drive	Investment	183,348
2, Kings Avenue	Investment	354,400
140, Middleton Road	Investment	237,936
38, The Drive	Manse	289,523
Total		2,282,210

Investment properties

Close	Estimate	120,000
Total		120,000

12) Investment assets
The investment assets are held by TMCP.

Circuit Model Trust Fund

Balance at 31/08/19	280123
Income	105614
Interest	944
Expenditure	
District Levy	12259
Administrative charge	560
CPF Levy	22246
Balance at 31/08/21	351616

Other Investments

These are all Endowment funds which have restricted usage and there is no ability to use capital; they are managed by TMCP. They were transferred to the Circuit when Unsworth Methodist Church close.

Fund	Value at 31/08/20	Interest	Admin costs	Unrealised Gains	Value at 31/08/21	Use of interest
John and Hilda Ashworth Bequest	1207	22	22	222	1429	General funds
Norman Walker Legacy	1061	4	4	0	1061	General Funds
Total	2268	26	26	222	2490	

Name of Circuit Bury..... No 06/08.....

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...26/10/21....

Name and address of treasurer Roger Green, 105 Heaton Park Road .....Manchester, Post Code...M9 0QQ.....

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 ..15:3:22..

Signature of the Chair of the meeting .....K. Selby.....

Name of the Chair of the meeting .....KATHY SELBY..... Date 15:3:22.....

Independent Examiner's Report to the Trustees of the

.....BURY..... **Circuit**

Charity Number 1134694

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ..... 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 ..... No .....

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*)]. *Delete* [ ] *if not applicable.*
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 *Delete if not applicable* ie *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* ie *all R&P 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 NH Chambers

Name of independent examiner NIGEL HARRY CHAMBERS

Relevant professional qualification of independent examiner FCCA (0392153)

Name of firm (where appropriate) BRIERLEY COLEMAN AND COMPANY

Address 33 TURNER STREET

MANCHESTER Post Code M4 1DW

Date 17/12/2021

* delete or circle as appropriate

September 2021

Bury Circuit

Trustees Annual report

For the Year ended 31 August 2021

Introduction

This is the annual report from the Bury Circuit which covers mostly the Metropolitan Borough of Bury. The Circuit currently consists of 15 Churches. We are a Circuit which intends to be Biblically based and keen to share God's love throughout the area. We seek to discern God's mission in our Circuit and work towards God's plan.

Principle Aims

We are evangelically minded to spread God's love to all, and to be a discipleship movement focused on God's mission in Jesus Christ. We also acknowledge all are God's children and seek to help them where we can. We seek to serve our local communities in the name of Christ.

Review of the Year

This has been another unusual year when most churches could not meet in their buildings for most of the year and only in the later stages of the year were churches meeting at all. Different churches began service at different times of the spring and summer depending on their unique situation.

1) Some churches were able to meet eventually each Sunday although times had to be altered.
2) Many went to having services on alternate Sundays and all had shortened services with masks and, where necessary, social distancing
3) Many of our elderly congregations had services printed out and sent to them. Some were able to join a service on line but many had a printed copy
4) It was only recently that visitations began again. It is noteworthy that Jericho visited at Christmas and took out gifts. Other churches such as Whitefield and Bolton Road have visited older people in their community and delivered afternoon teas.
5) Asylum seekers are not meeting at present at Heaton Park and it is not certain when they will begin again
6) Oasis has started up again at Whitefield (to the obvious delight of some parents!) but has had to be limited in size.
7) Schools have been opened again but were not all that regular before the long holiday. There has been much less contact with them from our members. Ministers led "Zoom" assemblies, but are now taking them in person.

8) Social media has been used extensively and there have been several services broadcast from churches in the Circuit on Sundays using Zoom, Facebook Live and Youtube. There were also some mid-week services and prayer times as well as other meetings in the evenings Many of these have decreased or diminished after it became possible to meet in person
9) Some children's activities have been continues through lock-down including the beginnings of a Messy church and contact with children through social media every week.
10) Disadvantaged people can now meet in Prestwich for meals once a week and other churches have provided vouchers instead of the usual meal provision during school holidays
11) Ramsbottom Pantry, who provide groceries for local people in need, have become part of Christ Church, Ramsbottom. A well-being cafe has started to provide somewhere the pantry clients can enjoy refreshments, find a listening ear and spiritual support. .
12) Arrangements are under way to re-open Close as a joint project with the Anglican Church.
13) The Methodist Church's approval of the resolutions contained in the "God in love Unites us" report has resulted in some loss of members but the full extent of this is not yet clear.
14) Several churches have had outside services to encourage people and one church has started a meeting in a local park on the first Saturday of the month during the summer

Income Trends

This has been an unusual year! The amount raised from assessments was slightly reduced from last year (97.3%) and the amount raised from lettings was also reduced (98.9%) even though for much of the year there were repairs at two of the properties. The amount raised from assessments was 91.7% of the total, which was slightly raised from the previous year (89.9%). Lettings made up 7.9% but other sources of income were much reduced at only 0.4%.

The Circuit Model Trust (CMT) increased by just over £70,000 because one of the circuit churches sold a field for £105,614. The net increase is therefore not truly an increase in Circuit Funds because the balance of that transaction resides in the CMT but will be reclaimed by the church next year

Expenditure trends

The largest contribution to the expenditure was again the salaries and associated costs. They contributed 57.4% of the expenditure. This was raised from the previous year because of the increase in ministers stipends but also because there was a significant contribution from a second (part time) appointment of a lay pastor.

Property maintenance was raised significantly to 23.9% of the total a rise from 12.8% the previous year. This represents significant expenditure on two of our investment properties which required considerable modification when the occupants moved. The assessment from the District rose to 17% of

the total, a net increase of over £3000 on the year. Office expenses decreased because the Circuit Office was moved to the secretary's home. Other outgoings were low levels because of the pandemic. The district had just over £22,000 taken from it by TMCP as the 25% reduction on income; this is the normal contribution on sales of property.

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Fund Balances

Overall, the net amount in the general funds decreased by over £47,000, while the net increase in the CMT was over £71,000. There was a slight increase in one of our legacy properties which only amounted to £233. The net loss leaves us with only £68,000 in general funds and this represents slightly less than two months reserves.

In the CMT it should be noted that about £83,000 is reserved for Tottington and £72, 593 is for Seedfield. Thus there only remains £195 655 and we have committed £50,000 to fund any modifications at Whitefield if they are able to raise the remainder of the money required for their modifications..

The amounts in the endowment funds are very low (£2491) and is held in permanent endowment. The restricted fund is low at only £162 which is reserved for transfer to Peru.

Plans for 2021/2

Plans for 2021-2 still have to be fluid as we are not certain what long term effects the pandemic will have. Many churches have had deaths (many not related to Covid) and it is not possible to assess church numbers for the coming year. This section will have to be therefore viewed with some caution!

Two of our churches are exploring the possibility of becoming a class of another (of our) churches. At present this does not appear to involve disposal of church buildings but we await further discussions

Surprisingly, funding has been relatively stable this year but how this will be in the future, now that churches have used up most of their reserves, is uncertain. The budget has been set rather lower this coming year partly because the Central Methodist church has not been asking for as much from Circuits and partly because all our manses are now in a reasonable state of repair.

Reserves of the circuit have been reduced to a level below which they should not be allowed to decrease. However we do not have enough information about how churches will be able to meet their assessments this coming year.

Jez Hackett agreed to stay for a further period of 5 years but we will lose a minister in the coming year. Chris Haines has decided to become a mission partner with the World Church, working with partner churches overseas. The Circuit has agreed that we would apply for a probationer minister but will have to see whether (s)he materialises and will not know the result of our application until January.

Plans for a digital evangelist have not materialised fully. Jez has agreed to apportion 30% of his time to the post in the coming year; his churches have still to see what effect this will have on them although there are tentative plans for how this will work.

After several years of discussions about selling the building, Close will re-open again this coming year as a joint project with the Anglican Church. Another church is already meeting there (as they were getting flooded in their accommodation). The venture is still waiting final approval from the Methodist church hierarchy but will almost certainly happen.

Many of these plans cannot be set in stone as there are still considerable uncertainty about the long term effects of the pandemic and whether the congregations will come back to church again.

Basis of preparation and legal framework

The Charities annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: Bury Methodist Circuit

Registration Charity Number 1134694

Date of Registration:

Main Communication Address; Bury Circuit Office, c/o 409, Bolton Road, Bury, BL8 2PH.

Members of the Bury 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 at appendix A

Circuit Ministers and Officers for 2019-20

Active Circuit Ministers	Rev Kathy Selby Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines Rev David Somerville Rev Sally Thornton (half time)
Circuit Lay workers	Thomas King (paid) Richard Selby (paid, part-time)
Circuit Stewards	Sue Grant Roger Green

Ken Jones (part Year)
June Leeming (part Year)
Brian Sharples

Administrator Emma Twiss

Roger Green acted as the principal officer overseeing the day to day financial management and accounting for the year

Auditor Brierley Coleman, 40 Princess Street, Manchester M1 6DE

Investment bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Purposes and Organisation

The purposes of the Methodist Church are and shall be deemed to have been since the date of Union the advancement of:

1) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist church;
2) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
3) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
4) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 14 Methodist sites and 1 Local Ecumenical Partnership within its boundaries. These are open to the public without charge. It also ensures regular midweek worship at the local Methodist Home for the Aged. Of course during the lockdown all this activity has ceased and is only now beginning again. Pastoral work is, however, still resourced as is the teaching of Christianity through sermons, courses and small groups on-line and now in person again. Religious assemblies are taken in schools. These moved on-line but are now starting in person again.

The Charity objective is to act as a Resource provider within the area of Bury for the Methodist Church.

Public Benefit

We confirm that the Trustees have had regard to the Charity Commissions guidance on public benefit.

Structure, Governance and Management

The governing documents for the Circuit are the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined in the Constitutional Practice and Discipline (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team along with the Local Preachers Meeting and the Circuit Treasurers Committee.

Related Parties

The Circuit is part of the Bolton and Rochdale District and is accountable to the Methodist Conference.

Risk Management

Major risks have been identified by the Circuit Treasurer's committee and the Circuit Leadership Team. These are regularly reviewed. Income and expenditure are monitored in total, and are compared with the approved annual Budget at regular intervals to avoid unforeseen calls on reserves.

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 recreation 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;
- the careful selection and training of 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;
- response, without delay to every complaint made which suggests that an adult, child or young person may have been harmed, and co-operating with the police and local authority in any investigation;
- to seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care;
- to seek to challenge any abuse of power, especially by anyone in a position of trust;
- to seek to offer pastoral care and support, including supervision and referral to the proper authorities;

- in all these principles we will follow the appropriate legislation.

The Bury Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy. It 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 recommended reserves policy is to keep about 6 months in reserve. This is more important this year as we do not know whether the churches will all survive the Covid pandemic*.*

The amount in general funds (£68,022) is clearly insufficient and it might be thought that the £351,616 in the CMT fund will increase this beyond the limit. However, of the amount in the CMT fund £72,593 is held in reserve for Seedfield and over £81, 000 is held for Tottington. We have also committed £50,000 to the Whitefield Oasis project so effectively we have only just short of £150,000 attributable to the Circuit. In total therefore we have about £218,000 in reserve for any emergencies. This is slightly over the 6 months projected expenditure for Circuit but not so far over that we could release anything further for other projects. We intend therefore to keep that amount in reserve as we have no indications that there will be any further sums coming to boost the reserves.

The income from endowment funds is for use with Youth work, which has not been spent this last year but we anticipate that we will spend it next year if we are allowed to given the Covid situation. The amount for Peru will eventually be spent in Peru or one of the agencies which fund Peruvian projects.

Signed. Date

Rev Kathy Selby	Roger Green	Emma Twiss
(Superintendent)	(Treasurer)	(Secretary)

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Signed. K. Selby Date 15.3.22

Rev Kathy Selby (Superintendent) | Roger Green (Treasurer) | Emma Twiss (Secretary)

THE METHODIST CHURCH, BURY CIRCUIT 06/08

England & Wales - Charity number 1134694

Accounts

Bury Circuit

Trustees Annual report

For the Year ended 31 August 2020

Introduction

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We are evangelically minded to spread God's love to all and to be a discipleship movement focused on God's mission in Jesus Christ. We also acknowledge all are God's children and seek to help where we can. We seek to serve our local communities in the name of Christ.

Review of the Year

This has been a most unusual year with the last 6 months or more being in restricted circumstances. This has dominated our thinking over the year!

1) For the last few months most churches have been having on-line services on Sundays and some even mid week. This has involved the use of Zoom, Face book and other social media sites. The number of people who receive the service is greater than the normal congregations . It is, of course, impossible to determine where these people are situated but there is some evidence that at least a proportion of them are relatively local. Prayer groups and pastoral groups have been maintained mainly by phone.
2) It is appreciated that many of our older members do not have access to digital media and for them several of the churches have been sending out newsletters and even complete services so they do not feel excluded. Many members have opined that they now feel more closely allied to the church than previously.
3) We appointed a part-time pastor to look after Christ Church and Edenfield. We had been unsuccessful finding a full time pastor who would also take an overview of the increased number of houses planned to be developed in the Edenfield area. It has to be said that this development has not commenced yet. The appointment was well received by the two churches. The extra hours which were envisaged for the developments in Edenfield will be taken on by the Circuit ministers together rather than designating a single individual to be responsible.

4) While visitations in the local areas continued in the first half of he year they have now ceased.
5) Again the Covid-19 virus has disrupted the housing of Asylum seekers and although they were accommodated until after Christmas they then had to finish. It is not known when (or if) this will start again. There is some hope that Boaz will find long term accommodation for all those needing it. We await developments.
6) The Oasis project continued to attract large numbers of children and families prior to lock-down, but again had to close in February. Recently there has been on-line activity covering some of the mission aspects of the work with the children and some of the families to try and keep the group together.
7) Other churches have been using social media to present Bible stories (in modern form) to youngsters or to run young people's groups. Again it has been noticed that more people have been attending than before lock-down.
8) The schools attached to the Circuit have now all become academies.
9) One church has provided meals for disadvantaged families throughout the lock down period. These have been much appreciated and the help has been in addition to that provided by the government. A further church has been able to help with providing space for a charity which provides meals for needy individuals in Prestwich; their kitchen was used and still is, with appropriate Covid-19 secure measures.
10) One thing that has been noticeable is the help that has been provided by all churches to those who have been isolating (and also to others who seemed to need help). This goodwill must not be lost when normality returns. In this respect it is noteworthy that church members have been volunteering with the Voluntary Community and faith associations, and that Christ Church have put in place a prayer support line for Ramsbottom.
11) It is pleasing that Bridge had increased the size of its worshipping congregation before lock-down. It is not known whether this relates solely to the Lay Pastor but he has had a major influence. Bridge was also the first of our churches to re-introduce services. We look forward to their further ideas for outreach, which they have started, and the outcome of their collaboration with other churches to form a new worshipping congregation at Close Methodist Church.

Income Trends

Circuit Income is drawn mainly from assessments paid by the Circuit Churches. In spite of the very unusual circumstances this year no church has defaulted on its payments. This source contributed 89.9%. Circuit lettings of manses not currently used for housing ministers, contributed a further 7.6% There were other small payments including a repayment of previous loans made by the Circuit (2.1%). This year the only increase in the Circuit Model Trust Fund was of interest on the amount.

Expenditure trends

Stipends were reduced this year because we took the decision not to employ two presbyters and to use lay leaders instead. The savings are considerable because we have very much lower pension costs and do not have to provide accommodation for them. It still accounted for 59.5% of a reduced budget this year. The assessment on the Circuit by the District was 17.9% and a further 2.0 was donated to Methodist funds. Property maintenance took a further 12.4%. Office expenses were higher than usual this year (2.2%) as more was spent by ministers to keep in touch with their congregations during lockdown but this is still less than last year. The tax imposed on TMCP funds was 3.2 % which is still a burden on Circuit finances.

Fund Balances

It is of interest that we have broken even after several years when we have been in deficit. It is to be hoped that this can be continued in the future. At 31/08/20 there was £115,327 in general funds and a further £280,124 in the Circuit Model Trust Fund (CMTF)(It should be noted however that £72,593 is currently held in that fund on behalf of one of the churches so the true value is £207,531) Of the money in CMTF £50,000 has been set aside for a project in one of the churches (assuming the church can raise the remainder of the money required).

The monies in the general fund is only just over 3 months supply and we feel that this should be maintained and if possible increased to 6 months supply. In this event the amount remaining in the Circuit Model Trust Fund serves as a useful buffer, especially as little is known of what the future will bring in the next difficult year.

The endowment funds are very small as is the amount that is in the restricted fund and these do not materially affect the finances as the money raised has to be devoted to the purposes set out in the original deeds.

Plans for 2020/1

The plans for 2020-1 cannot be formulated in great detail. We appointed (eventually) a lay leader for Christ Church and Edenfield on a part time basis. The two lay leaders will continue through until September 2021 as the plans are at present. What is still not certain is whether all our churches can continue to function if Covid-19 continues to blight our country.

We have produced a budget for 2020-21 but it is not certain whether all the churches will be able to contribute their full amount. The budget was reduced as much as possible from that of 2019-20 in spite of increases in the salaries for ministers and leaders. In this respect the number of manses unoccupied may have to be reduced (by selling one of them) to help with the budget if there is a deficit.

While it is not anticipated that there would be as much spent on manses as last year one of our tenants left just before the year end and it is obvious that work needs to be done on that manse. Just how much work

needs to be done is still being investigated. Again this may necessitate selling one of the manses.

One of the things that has been noticed during lock-down and after is the number of people accessing the on-line services which the Circuit has been producing. It was proposed that we employ a digital evangelist. This will be explored during the year. Although there is no possibility of funding such a post from predicted Circuit income at present the availability of grants will be explored and if possible we will proceed down this route. This still has a long way to go! We are anxious not to loose track of the new people (and some of those who had not been present in church for some time) that have been reached. We are also exploring the use of Close church as a base for an ecumenical venture to set up a small church there. This also has some way to go as yet but we are exploring what needs to be done to make Close habitable again. In this respect the new Headmistress of the school attached to Close seems to be prepared to work more closely with the church.

Jez Hackett comes to the end of his first 5 year appointment in August 2021. While the Circuit would wish him to stay, and he would like to, this is contingent on a suitable station being found for his wife who wishes to move from Oldham. If they both have to leave we will need to take decisions either about appointing a further minister or putting in place a lay leader for Heaton Park and Prestwich.

Basis of preparation and legal framework

The Charities annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: Bury Methodist Circuit

Registration Charity Number 1134694

Date of Registration:

Main Communication Address; Bury Circuit Office, c/o 409, Bolton Road, Bury,BL8 2PH.

Members of the Bury 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 at appendix A

Circuit Ministers and Officers for 2019-20

Active Circuit Ministers	Rev Kathy Selby
	Deacon Michelle Brocklehurst
	Rev Jeremy Hackett
	Rev Chris Haines
	Rev David Somerville

	Rev Sally Thornton
Circuit Lay workers	Thomas King (paid) Richard Selby (paid, part-time)
Circuit Stewards	Sue Grant Roger Green Ken Jones June Leeming Brian Sharples
Administrator	Emma Twiss

Roger Green acted as the principal officer overseeing the day to day financial management and accounting for the year

Auditor	Brierley Coleman, 40 Princess Street, Manchester M1 6DE

Investment bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Purposes and Organisation

The purposes of the Methodist Church are and shall be deemed to have been since the date of Union the advancement of:

1) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist church;
2) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
3) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
4) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 14 Methodist sites and 1 Local Ecumenical Partnership within its boundaries. These are open to the public without charge. It also ensures regular midweek worship at the local Methodist Home for the Aged. Of course since the lockdown all this activity has ceased. Pastoral work is, however, still resourced as is the teaching of Christianity through sermons, courses and small groups though this is now on-line. Religious assemblies are taken in schools but this has not been possible since schools were closed.

The Charity objective is to act as a Resource provider within the area of Bury for the Methodist Church.

Public Benefit
We confirm that the Trustees have had regard to the Charity Commissions guidance on public benefit.

Structure, Governance and Management

The governing documents for the Circuit are the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined in the Constitutional Practice and Discipline (CPD).
Day to day management of the Circuit is undertaken by the Circuit Leadership Team along with the Local Preachers meeting and the Circuit Treasurers Committee.

Related Parties

The Circuit is part of the Bolton and Rochdale District and is accountable to the Methodist Conference.

Risk Management

Major risks have been identified by the Circuit Treasurer's committee and the Circuit Leadership Team. These are regularly reviewed. Income and expenditure are monitored in total, and are compared with the approved annual Budget at regular intervals to avoid unforeseen calls on reserves.

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 recreation 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;
- the careful selection and training of 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;
- response, without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authority in any investigation;
- to seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care;

- to seek to challenge any abuse of power, especially by anyone in a position of trust;
- to seek to offer pastoral care and support, including supervision and referral to the proper authorities;
- in all these principles to follow legislation.

The Bury Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy. It 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 general funds (including funds in the Circuit Model Trust Fund) is to maintain a sufficient balance so that in the case of emergencies we would have about 6 months reserves. The current reserves (approximately £115K in general funds and the uncommitted £157K invested with TMCP) would only just cover that amount so there are no plans to spend or commit any more of our reserves. Indeed if the repairs to the recently vacated manse are extensive we might begin to eat into this amount.

It is to be noted that many churches are struggling in the current climate and if they default on their payments or close we will still have a period when our costs will not reduce. Whether we will have to sell one of the manses which is not occupied by a minister is not yet known.

It should be noted that of the money in the Circuit Model Trust Fund some £72,593 is held on behalf of one of the churches and £50,000 has been set aside for possible developments at Whitefield in regard to their Oasis provision.

The small amount held in restricted funds will (eventually) be sent to help the church in Peru.

The amount which we received as income from the Endowment funds (£29) is to be used for Youth projects. This has not been possible this year The main use was to help Livit Camp; this has not happened in the current year so the amount will be carried forward to help with next years camp.

Signed. Date 5.3.21

K. Selby		
Rev Kathy Selby	Roger Green	Emma Twiss
(Superintendent)	(Treasurer)	(Secretary)

Methodist Church

Bury Circuit

Circuit number 06/08

Accounts for Year Ending 31 August 2020

Circuit Superintendent	Rev Kathy Selby
Staff	Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines Rev Kathy Selby Rev Sally Thornton (part-time)
Lay worker	Thomas King Richard Selby (from January 2020)
Circuit Stewards	Sue Grant Roger Green Ken Jones June Leeming Brian Sharples
Circuit Treasurer	Roger Green

Name of Circuit **Bury** Circuit No 06-Aug

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							0
2 Income from monetary investments		500					**500**
3 Income from investment properties	1	31,395	2,404			29	**33,828**
4 Assessments on Churches	2	372,272					**372,272**
5 Capital Receipts	3						**0**
6 Grants received		658					**658**
7 Other charitable income		9,290				185	**9,475**
8 Total income		**414,115**	**2,404**	-		**214**	**416,733**
Expenditure							
9 Grants and donations	4	8,150					**8,150**
10 Salaries and associated costs	5	245,666					**245,666**
11 Property maintenance	6	51,206					**51,206**
12 Connexional assessment & model trust levy			13,105				**13,105**
13 District Assessment & Levy	7	73,752					**73,752**
14 Depreciation						206	**206**
15 Office expenses	8	8,903					**8,903**
16 Other outgoings	9	11,411	583			29	**12,023**
		399,088	**13,688**	**0**		**235**	**413,011**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
		15,027	**-11,284**	**0**		**-21**	**3,722**
21 Transfers between funds							0
22 Other gains/(losses)							
		15,027	**-11,284**	**0**	**0**	**-21**	**3,722**
24 Total funds brought forward		100,300	291,408		162	2,289	394,159
25 Total funds carried forward		**115,327**	**280,124**	-	**162**	**2,268**	**397,881**

Name of Circuit

Circuit No

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							0
1 Donations and legacies		332	2,411			61	2,804
2 Income from monetary investments	1	30,614					30,614
3 Income from investment properties	2	350,094					350,094
4 Assessments on Churches	3		34,924				34,924
5 Capital Receipts							0
6 Grants received							
7 Other charitable income	3	37,182					37,182
8 Total income		**418,222**	**37,335**	-	-	**61**	**455,618**
Expenditure							
9 Grants and donations	4	8,150					8,150
10 Salaries and associated costs	5	252,925					252,925
11 Property maintenance	6	53,596					53,596
12 Connexional assessment & model tr	3		21,745			4	21,749
13 District Assessment & Levy	7	71,436					71,436
14 Depreciation							0
15 Office expenses	8	9,777					9,777
16 Other outgoings	9	4,656					4,656
		400,540	**21,745**	**0**	**0**	**4**	**422,289**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
		17,682	**15,590**	**0**	**0**	**57**	**33,329**
21 Transfers between funds	10	43			-	43	0
22 Other gains/(losses)							
		17,725	**15,590**	**0**	**0**	**14**	**33,329**
24 Total funds brought forward							0
25 Total funds carried forward		**17,725**	**15,590**	-	-	**14**	**33,329**

Name of Circuit

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 £
Fixed Assets							
Circuit Manses & Equipment	11	2,360,784					2,360,784
Investment properties	11	120,000					120,000
Investments							0
Total fixed assets		**2,480,784**	**0**	**0**	**0**	**0**	**2,480,784**
Current Assets							
Debtors							0
Loans by the Circuit							0
Investments with TMCP	12		280,124			2,268	282,392
Central Finance Board Deposits		82,269					82,269
Cash at Bank and in hand		33,058			162		33,220
Total current assets		**115,327**	**280,124**	**0**	**162**	**2,268**	**397,881**
Current liabilities							
Creditors (due in under 1 year)		4,053					4,053
Grants payable within 2018-19							0
Total current liabilities		**4,053**	**0**	**0**	**0**	**0**	**4,053**
Net current assets/liabilities		**111,274**	**280,124**	**0**	**162**	**2,268**	**393,828**
Total assets less current liabilities		**2,592,058**	**280,124**	**0**	**162**	**2,268**	**2,874,612**
Long term liabilities (due after more than one year)							
Grants payable after 2018-19							0
Loans to the Circuit							0
							0
Net assets		**2,592,058**	**280,124**	**0**	**162**	**2,268**	**2,874,612**
Funds of the Circuit							
General Fund (Unrestricted)		2,592,058					2,592,058
Circuit Model Trust Fund (Unrestricted)			280,124				280,124
Designated Funds (Unrestricted)				0			0
Total Unrestricted Funds							**2,872,182**
Restricted Funds					162		162
Endowment Funds						2,268	2,268
Total Funds		**2,592,058**	**280,124**	**0**	**162**	**0**	2,874,612

Signed

Circuit Treasurer

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2020

1 Basis of accounting and accounting policies

a. Accounting standard
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial reporting standard applicable to the UK and Ireland (FRS 102)

b. Public Benefit entity
The Bury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated.

c. Basis
These accounts have been prepared on the basis of historical cost except that investments are shown as their market value at the end of the year. The accruals basis has been used and trustees present these accounts as a true and fair view of the Circuit's financial position and activities.

d. Content
The financial information presented is relevant, reliable comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

e. FRS SORP 2015
These accounts are compliant with FRS 102 and FRS 102 SORP 2015.

f. Going Concern
Based on the monetary assets and human resources available at August 31, 2020 the trustees believe that the Circuit is a going concern

g. Consolidation
The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodied except in extreme circumstances. For that reason the financial statements of the churches within the Circuit are not consolidated into these financial statements

h. Grants
Grants made by the Circuit from its own funds are recognised in full at the time of agreement without performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments against the appropriate fund.

i. Tangible fixed assets
These are capitalised if they can be used for more than one year and individually cost more than £250. The freehold and/or long leasehold property is shown in the accounts at its insurance reinstatement value. Depreciation is not indicated because the trustees consider the current residual value of the property to be not less than its historical cost so the depreciation value would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises falling vacant after closure and cessation of worship. This results in the Circuit becoming managing trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation and after taking into account any levy charged by the Connexion. Where the proceeds are intended to be spent on activities the property is included in current assets at the lower of cost and realisable value.

j. Monetary investments
The Circuits investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations at market value are those provided by TMCP. The unrealised gains arising during investment at the end of the year are shown in the SOFA

k. Investment properties
From time to time the Circuit may hold residential property (formerly manses) which is surplus to requirements. When this is the case the property is classifies as investment property (whether let or not) and any lets are at market rates (unless there is compelling reason not to do so in furtherance of the Circuits charitable objectives).

l. Receivables and Payables; Bank and Cash
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amounts. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at the realisable values.

m. Methodist Connexional Funds
The Methodist church raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits most of the sum received from Circuits to the Methodist Church; a small sum is retained to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church

n. Funds
The trustees have adopted a policy for all unrestricted reserves which is set out as a separate document

o. Endowment funds
Where a Circuit holds money that may not be spent and must be retained as capital to generate an income the money or assets are classifies as an Endowment Fund. The capital is shown in the Balance sheet. The income may be restricted or unrestricted depending on the terms of the endowment.

p. Ministers manse costs
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are generally expected to occupy the manse provided for them. The Circuit bears the cost of repairs maintenance buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts

2) Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a common deposit fund and a series of pooled investment funds for Methodist entities and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist churches near each other

Circuit Meeting: The Trustees of the Circuit most of whom are appointed by the local churches together with others who qualify by virtue of the role they undertake for the Circuit/local churches.

Circuit Leadership Team (CLT): A group (which may be mostly but not exclusively trustees) responsible for the day to day administration and policy formulation of the Circuit.

CMTF: Circuit Model trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and incorporated Methodist Churches in GB

Connexional Funds: The designated and/or restricted funds held and administered by the Connexion in furtherance of its mission and charitable objectives.

District: a group of contiguous Circuits

DAF: District Advance Fund

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers Pension Scheme

PASLEMAC: Pension and assurance scheme for Lay Employees of the Methodist Church.

Pensions Trust: the organisation through which the Circuit arranges a pension scheme for its Lay Employees

Presbyters (Including Superintendent): Probationer or Ordained Methodist minister and/or Deacons who have pastoral and administrative responsibility for the Churches in the Circuit.

SOFA: statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodial Trustee of all Methodist Model Trust property including legacies, endowments and Accumulated funds.

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2020

This has been a most unusual year because of the corona virus Covid-19. As a result it is difficult to predict next years outcomes as churches have been using their reserves. No church has defaulted on its assessment this year but we are uncertain how this will affect next years assessments.

1)Income from Investment properties

The trustees have determined that the properties listed below were unlikely to be used as manses in the foreseeable future and they were classified as Investment properties. However because of movement of ministers there have been several changes over the year. The new minister occupied the manse at The Drive (so that is no longer an investment property) and the Baptist minister occupying the Ripon Hall Avenue manse moved on last year and after renovations it was let part of the year. The minister who moved from Branksome Avenue to live with his wife in the Oldham and Saddleworth Circuit has now (by agreement between the Circuits) moved back to Branksome Avenue; although this was planned for March or as soon after as possible, because of Covid-19 it has not been possible to effect this move until early August. Branksome Avenue thus remains an Investment property for this year. While Avondale avenue was intended to be an Investment property for the year Covid-19 has disrupted the renovations so it will not appear as an Investment property until next year although there were significant costs incurred this year. In August the tenant at King's Avenue decided to move

	General Funds
140,Middleton Avenue	£6927
2 Kings Avenue	£8865
16 Branksome Avenue	£8246
90, Ripon Hall Avenue	£7357
26 Avondale Avenue	£0
TOTAL	£31395

2) Assessment on Churches

The Circuit consists of 14 Methodist churches and 1 local ecumenical partnership (LEP); a further one closed during the year. The churches are Bolton Road, Brandlesholme, Bridge, Edenfield, Heaton Park, Holcombe Brook, Jericho, Prestwich, Rowlands, Seedfield, Tottington, Trinity, Wesley and Whitefield. The LEP is Christ Church. Each is assessed to make a contribution to the work of the Circuit. The amount needed for budgeting purposes is determined each year and the total, less any income from lettings is divided among the churches according to the income they have raised over the preceding three years (after allowance is made for some costs associated with the money raised by each church from its own lettings). These projected figures are discussed with church treasurers and adjustments made where necessary to take account of unusual circumstances in each church.

Total assessment for the year was £372,272

3) Capital receipts

There were no capital receipts this year.

4) Grants and donations

The following grants and donations were made during the year. All were taken from general funds.

	General Funds	
Methodist Fund for training	£2050	
Methodist fund for Property	£4100	
Methodist fund for support of Presbyters and deacons	£2000	
Total	£8150	

5) Stipends, salaries and associated costs

Stipends were paid to 5 full time ministers and 1 at 0.5. All were funded from the general funds. Costs were as follows:

Gross remuneration	£139485
Pension contribution	£36851
N.I	£12188
Travel	£8622
Computers	£990
Total	£ 198,136

Other staff

During the year we appointed a second part-time Lay Worker. All three Lay Workers were paid from general funds.

Gross remuneration	£ 40765
Pension Contributions	£ 2446
N.I.	£ 2425
Travel	£ 568
Total	£ 46,204

Total cost for remuneration	£ 244,340

The superintendent of the Circuit, the other ministers and the remaining members of CLT are considered as Key Management Personnel. All members of the Circuit Meeting are trustees. The stipends, employers NIC and employer's pension contributions and other expenses of the ministers are paid by the Circuit as are the contributions for the Lay Workers. The manses for the ministers are provided by the Circuit and the Circuit maintains the property. The value of the Council tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind for the ministers. One of the lay workers is secretary to the Circuit meeting (and hence a Key Management person); her salary is paid from general funds

There is no payment to trustees, except the ministers, and Lay Workers although travel costs for the Lay workers are also paid.

6) Property Expenses

The Circuit manages 9 manses; because the Manse at Ripon Hall Avenue is not occupied by a Baptist minister this year it is one of those rented out to defray Circuit expenses. One

manse has been modified and not used this year but will be rented out next year. One of the incoming ministers is now occupying the manse at The Drive and one minister and his wife who were housed in the Oldham District have returned to live at Branksome Avenue (this latter was delayed because of the impact of the corona virus Covid-19). For most of the year we have had four manses rented to outsiders. One minister lives in her own property. This year there has been additional costs for a new drive at Bolton Road, considerable work because of severe damp at Middleton Road and upgrading The Drive before the new minister took up residence. In addition the Baptist minister at Christ Church left and as the post devolves to the Methodist Circuit we had to upgrade the manse (even though the plan is that it will be let. As explained above one of out ministers was living in a manse maintained by Oldham and Saddleworth Circuit. We have contributed £3000 to the cost on that manse. There is also a chapel which has not been used this year but is still a Circuit responsibility. All amounts are taken from the general account.

Manses

Gas Service	£ 2756
Water supply	£ 3440
Council Tax	£10326
Heating Pump and minor works at Ripon Hall	£ 1158
Refurbishment at Avondale	£ 16838
Repairs at Middleton Road	£ 848
Repairs and update at Branksome Avenue	£ 838
Boiler and minor works at Booth Way	£ 585
Works at the Drive	£ 784
Transfer to Oldham (for minister living with his wife)	£ 3000
Other minor works	£ 4378
Total	£ 44951

General Insurance

This covers buildings (all 9 with a premium for those let) and the contents of the occupied manses which are Circuit property. This is mainly the contents of the study. The amount due falls on or about 5 September. There were two years paid on the insurance at Branksome Avenue

Insurance (Methodist Insurance)	£ 4839
Insurance on Branksome Ave*	£ 992
Total	£5831

- Two years insurance on Branksome Ave

Costs of Chapels not occupied

There is one at present. The Circuit is responsible for all the costs on the property. There were major problems in determining who owned which parts of the land (which was owned severally by the Anglican church and Bury Metro as well as the Methodist church); this was resolved eventually by Mills and Reeve the solicitors recommended by TMCP

Insurance	£ 2518
Services	£ 1098
Mills and Reeve	£ 5340
Total	£ 8956

7) District Assessment and Levy

District assessment is calculated on the number of staff in post (both ministers and lay) on 1 September of the previous year. This is divided between the Circuits of the District so that each pays an equitable share. This is taken from general funds There is a levy on funds held in the CMTF which is transferred to the District Advance Fund..

	General	CMTF
District Assessment	£73752	
Levy on CMTF funds		£13106
Totals	£73752	£13106

8) Office Costs

Office costs and telephone charges are amalgamated in the accounts. Some of the telephones are on a shared basis were with the office This has now been regularised but it is still difficult to specify which are for ministers and which for the Office. Ministers are entitled to provision of a telephone and broadband connection. We paid a rent to one of the Circuit churches for use of an Office but as from February this has ceased. All monies are taken from general funds

Telephones	£ 5731
Office supplies (paper, inks, postage etc)	£ 2272
Rent for Office	£ 900
Total	£ 8903

9) Other Outgoings

This includes a range of other activities and the insurance for the Circuit. The amount deducted from endowment funds and CMTF are the costs of using those funds

	General	CMTF	Restricted	Endowment
Cost of moves	£ 2753			
Training	£ 892			
Supernumerary Costs	£ 275			
Interview costs	£ 242			
Welcome Service	£ 341			
Up-lighters and lighting	£ 400			
Accountant	£ 300			
Repayment to Christ Church	£ 216			
Costs for using TMCP		£583	£0	£24
Total	£ 5419	£583	£0	£24

10) Transfer between funds

The net interest from the endowment funds (£29) is transferred to the general fund to be used for general purposes in the Circuit

11) Fixed assets

The fixed assets of the circuit are 9 manses, three of which are rented out and one of which has been used by the minister at Christchurch, the LEP. We own 27.3% of that manse but as the Minister has left it falls to the Circuit to bear the costs of that manse. The value of the manses is the replacement value from the insurance company.

We also an investment properties, an unused church waiting to be sold. The Church at Close and this has been estimated as being worth £120,000.

Manses

Property	Type	Value
16, Branksome Avenue	Manse + Investment	£258216
7, Reedbank	Manse	£225700
1, Booth Way	Manse	£232134
409, Bolton Road	Manse	£240525
26, Avondale Drive	Investment	£232134
90, Ripon Drive	Investment	£178877
2, Kings Avenue	Investment	£345758
140, Middleton Road	Investment	£232134
38, The Drive	Manse	£282463
Total		£2,227,941

Investment properties

Close	Estimate	£120,000
Total		£120,000

12) Investment assets
The investment assets are held by TMCP.

Circuit Model Trust Fund

Balance at 31/08/19	£291408
Income	
Interest	£ 2404
Expenditure	
District Levy	£113106
Administrative charge	£583
Balance at 31/08/19	£280123

Other Investments

These are all Endowment funds which have restricted usage and there is no ability to use capital; they are managed by TMCP. They were transferred to the Circuit when Unsworth Methodist Church close.

Fund	Value at 31/08/18	Interest	Admin costs	Unrealised Gains	Value at 31/08/19	Use of interest
John and Hilda Ashworth Bequest	£1229	£24	£2	-£22	£1207	General funds
Norman Walker Legacy	£1061	£9	£2	0	£1061	General Funds
Total	£2290	£ 33	£4	-£22	£2268	

Name of Circuit Bury No 06/08.

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 ..... Date 14/10/20

Name and address of treasurer Roger Green
105 Heaton Park Road,
Manchester M9 0QQ

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 8.12.20

Signature of the Chair of the meeting ..... K. Selby .....

Name of the Chair of the meeting Rev Kathy Selby Date 26.2.21

Independent Examiner's Report to the Trustees of the

Bury Circuit

Charity Number 1134694

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Bury Circuit for the year ended 31 August 2020. 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 Bury Methodist Circuit No 06/08

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*)]. *Delete* [ ] *if not applicable.*

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 *Delete if not applicable* ie *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* ie *all R&P 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 ..... NH Chambers .....

Name of independent examiner ..... NIGEL HARM CHAMBERS .....

Relevant professional qualification of independent examiner ..... FCCA .....

Name of firm (where appropriate) ..... BRIERLEY COLEMAN + CO .....

Address ..... 33 TURNER STREET, MANCHESTER .....

..... Post Code M4 1DW

Date ..... 23/12/2024 .....

* delete or circle as appropriate

Methodist Church

Bury Circuit

Circuit number 06/08

Accounts for Year Ending 31 August 2020

Circuit Superintendent	Rev Kathy Selby
Staff	Deacon Michelle Brocklehurst Rev Jeremy Hackett Rev Chris Haines Rev Kathy Selby Rev Sally Thornton (part-time)
Lay worker	Thomas King Richard Selby (from January 2020)
Circuit Stewards	Sue Grant Roger Green Ken Jones June Leeming Brian Sharples
Circuit Treasurer	Roger Green

Name of Circuit **Bury** Circuit No 06-Aug

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							0
2 Income from monetary investments		500					**500**
3 Income from investment properties	1	31,395	2,404			29	**33,828**
4 Assessments on Churches	2	372,272					**372,272**
5 Capital Receipts	3						**0**
6 Grants received		658					**658**
7 Other charitable income		9,290				185	**9,475**
8 Total income		**414,115**	**2,404**	-		**214**	**416,733**
Expenditure							
9 Grants and donations	4	8,150					**8,150**
10 Salaries and associated costs	5	245,666					**245,666**
11 Property maintenance	6	51,206					**51,206**
12 Connexional assessment & model trust levy			13,105				**13,105**
13 District Assessment & Levy	7	73,752					**73,752**
14 Depreciation						206	**206**
15 Office expenses	8	8,903					**8,903**
16 Other outgoings	9	11,411	583			29	**12,023**
		399,088	**13,688**	**0**		**235**	**413,011**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
		15,027	**-11,284**	**0**		**-21**	**3,722**
21 Transfers between funds							0
22 Other gains/(losses)							
		15,027	**-11,284**	**0**	**0**	**-21**	**3,722**
24 Total funds brought forward		100,300	291,408		162	2,289	394,159
25 Total funds carried forward		**115,327**	**280,124**	-	**162**	**2,268**	**397,881**

Name of Circuit

Circuit No

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							0
1 Donations and legacies		332	2,411			61	2,804
2 Income from monetary investments	1	30,614					30,614
3 Income from investment properties	2	350,094					350,094
4 Assessments on Churches	3		34,924				34,924
5 Capital Receipts							0
6 Grants received							
7 Other charitable income	3	37,182					37,182
8 Total income		**418,222**	**37,335**	-	-	**61**	**455,618**
Expenditure							
9 Grants and donations	4	8,150					8,150
10 Salaries and associated costs	5	252,925					252,925
11 Property maintenance	6	53,596					53,596
12 Connexional assessment & model tr	3		21,745			4	21,749
13 District Assessment & Levy	7	71,436					71,436
14 Depreciation							0
15 Office expenses	8	9,777					9,777
16 Other outgoings	9	4,656					4,656
		400,540	**21,745**	**0**	**0**	**4**	**422,289**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
		17,682	**15,590**	**0**	**0**	**57**	**33,329**
21 Transfers between funds	10	43			-	43	0
22 Other gains/(losses)							
		17,725	**15,590**	**0**	**0**	**14**	**33,329**
24 Total funds brought forward							0
25 Total funds carried forward		**17,725**	**15,590**	-	-	**14**	**33,329**

Name of Circuit

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 £
Fixed Assets							
Circuit Manses & Equipment	11	2,360,784					2,360,784
Investment properties	11	120,000					120,000
Investments							0
Total fixed assets		**2,480,784**	**0**	**0**	**0**	**0**	**2,480,784**
Current Assets							
Debtors							0
Loans by the Circuit							0
Investments with TMCP	12		280,124			2,268	282,392
Central Finance Board Deposits		82,269					82,269
Cash at Bank and in hand		33,058			162		33,220
Total current assets		**115,327**	**280,124**	**0**	**162**	**2,268**	**397,881**
Current liabilities							
Creditors (due in under 1 year)		4,053					4,053
Grants payable within 2018-19							0
Total current liabilities		**4,053**	**0**	**0**	**0**	**0**	**4,053**
Net current assets/liabilities		**111,274**	**280,124**	**0**	**162**	**2,268**	**393,828**
Total assets less current liabilities		**2,592,058**	**280,124**	**0**	**162**	**2,268**	**2,874,612**
Long term liabilities (due after more than one year)							
Grants payable after 2018-19							0
Loans to the Circuit							0
							0
Net assets		**2,592,058**	**280,124**	**0**	**162**	**2,268**	**2,874,612**
Funds of the Circuit							
General Fund (Unrestricted)		2,592,058					2,592,058
Circuit Model Trust Fund (Unrestricted)			280,124				280,124
Designated Funds (Unrestricted)				0			0
Total Unrestricted Funds							**2,872,182**
Restricted Funds					162		162
Endowment Funds						2,268	2,268
Total Funds		**2,592,058**	**280,124**	**0**	**162**	**0**	2,874,612

Signed

Circuit Treasurer

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2020

1 Basis of accounting and accounting policies

a. Accounting standard
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial reporting standard applicable to the UK and Ireland (FRS 102)

b. Public Benefit entity
The Bury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated.

c. Basis
These accounts have been prepared on the basis of historical cost except that investments are shown as their market value at the end of the year. The accruals basis has been used and trustees present these accounts as a true and fair view of the Circuit's financial position and activities.

d. Content
The financial information presented is relevant, reliable comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

e. FRS SORP 2015
These accounts are compliant with FRS 102 and FRS 102 SORP 2015.

f. Going Concern
Based on the monetary assets and human resources available at August 31, 2020 the trustees believe that the Circuit is a going concern

g. Consolidation
The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodied except in extreme circumstances. For that reason the financial statements of the churches within the Circuit are not consolidated into these financial statements

h. Grants
Grants made by the Circuit from its own funds are recognised in full at the time of agreement without performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments against the appropriate fund.

i. Tangible fixed assets
These are capitalised if they can be used for more than one year and individually cost more than £250. The freehold and/or long leasehold property is shown in the accounts at its insurance reinstatement value. Depreciation is not indicated because the trustees consider the current residual value of the property to be not less than its historical cost so the depreciation value would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises falling vacant after closure and cessation of worship. This results in the Circuit becoming managing trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation and after taking into account any levy charged by the Connexion. Where the proceeds are intended to be spent on activities the property is included in current assets at the lower of cost and realisable value.

j. Monetary investments
The Circuits investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations at market value are those provided by TMCP. The unrealised gains arising during investment at the end of the year are shown in the SOFA

k. Investment properties
From time to time the Circuit may hold residential property (formerly manses) which is surplus to requirements. When this is the case the property is classifies as investment property (whether let or not) and any lets are at market rates (unless there is compelling reason not to do so in furtherance of the Circuits charitable objectives).

l. Receivables and Payables; Bank and Cash
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amounts. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at the realisable values.

m. Methodist Connexional Funds
The Methodist church raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits most of the sum received from Circuits to the Methodist Church; a small sum is retained to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church

n. Funds
The trustees have adopted a policy for all unrestricted reserves which is set out as a separate document

o. Endowment funds
Where a Circuit holds money that may not be spent and must be retained as capital to generate an income the money or assets are classifies as an Endowment Fund. The capital is shown in the Balance sheet. The income may be restricted or unrestricted depending on the terms of the endowment.

p. Ministers manse costs
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are generally expected to occupy the manse provided for them. The Circuit bears the cost of repairs maintenance buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts

2) Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a common deposit fund and a series of pooled investment funds for Methodist entities and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist churches near each other

Circuit Meeting: The Trustees of the Circuit most of whom are appointed by the local churches together with others who qualify by virtue of the role they undertake for the Circuit/local churches.

Circuit Leadership Team (CLT): A group (which may be mostly but not exclusively trustees) responsible for the day to day administration and policy formulation of the Circuit.

CMTF: Circuit Model trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and incorporated Methodist Churches in GB

Connexional Funds: The designated and/or restricted funds held and administered by the Connexion in furtherance of its mission and charitable objectives.

District: a group of contiguous Circuits

DAF: District Advance Fund

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers Pension Scheme

PASLEMAC: Pension and assurance scheme for Lay Employees of the Methodist Church.

Pensions Trust: the organisation through which the Circuit arranges a pension scheme for its Lay Employees

Presbyters (Including Superintendent): Probationer or Ordained Methodist minister and/or Deacons who have pastoral and administrative responsibility for the Churches in the Circuit.

SOFA: statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodial Trustee of all Methodist Model Trust property including legacies, endowments and Accumulated funds.

Bury Methodist Circuit

Notes to Accounts for year ended August 31 2020

This has been a most unusual year because of the corona virus Covid-19. As a result it is difficult to predict next years outcomes as churches have been using their reserves. No church has defaulted on its assessment this year but we are uncertain how this will affect next years assessments.

1)Income from Investment properties

The trustees have determined that the properties listed below were unlikely to be used as manses in the foreseeable future and they were classified as Investment properties. However because of movement of ministers there have been several changes over the year. The new minister occupied the manse at The Drive (so that is no longer an investment property) and the Baptist minister occupying the Ripon Hall Avenue manse moved on last year and after renovations it was let part of the year. The minister who moved from Branksome Avenue to live with his wife in the Oldham and Saddleworth Circuit has now (by agreement between the Circuits) moved back to Branksome Avenue; although this was planned for March or as soon after as possible, because of Covid-19 it has not been possible to effect this move until early August. Branksome Avenue thus remains an Investment property for this year. While Avondale avenue was intended to be an Investment property for the year Covid-19 has disrupted the renovations so it will not appear as an Investment property until next year although there were significant costs incurred this year. In August the tenant at King's Avenue decided to move

	General Funds
140,Middleton Avenue	£6927
2 Kings Avenue	£8865
16 Branksome Avenue	£8246
90, Ripon Hall Avenue	£7357
26 Avondale Avenue	£0
TOTAL	£31395

2) Assessment on Churches

The Circuit consists of 14 Methodist churches and 1 local ecumenical partnership (LEP); a further one closed during the year. The churches are Bolton Road, Brandlesholme, Bridge, Edenfield, Heaton Park, Holcombe Brook, Jericho, Prestwich, Rowlands, Seedfield, Tottington, Trinity, Wesley and Whitefield. The LEP is Christ Church. Each is assessed to make a contribution to the work of the Circuit. The amount needed for budgeting purposes is determined each year and the total, less any income from lettings is divided among the churches according to the income they have raised over the preceding three years (after allowance is made for some costs associated with the money raised by each church from its own lettings). These projected figures are discussed with church treasurers and adjustments made where necessary to take account of unusual circumstances in each church.

Total assessment for the year was £372,272

3) Capital receipts

There were no capital receipts this year.

4) Grants and donations

The following grants and donations were made during the year. All were taken from general funds.

	General Funds	
Methodist Fund for training	£2050	
Methodist fund for Property	£4100	
Methodist fund for support of Presbyters and deacons	£2000	
Total	£8150	

5) Stipends, salaries and associated costs

Stipends were paid to 5 full time ministers and 1 at 0.5. All were funded from the general funds. Costs were as follows:

Gross remuneration	£139485
Pension contribution	£36851
N.I	£12188
Travel	£8622
Computers	£990
Total	£ 198,136

Other staff

During the year we appointed a second part-time Lay Worker. All three Lay Workers were paid from general funds.

Gross remuneration	£ 40765
Pension Contributions	£ 2446
N.I.	£ 2425
Travel	£ 568
Total	£ 46,204

Total cost for remuneration	£ 244,340

The superintendent of the Circuit, the other ministers and the remaining members of CLT are considered as Key Management Personnel. All members of the Circuit Meeting are trustees. The stipends, employers NIC and employer's pension contributions and other expenses of the ministers are paid by the Circuit as are the contributions for the Lay Workers. The manses for the ministers are provided by the Circuit and the Circuit maintains the property. The value of the Council tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind for the ministers. One of the lay workers is secretary to the Circuit meeting (and hence a Key Management person); her salary is paid from general funds

There is no payment to trustees, except the ministers, and Lay Workers although travel costs for the Lay workers are also paid.

6) Property Expenses

The Circuit manages 9 manses; because the Manse at Ripon Hall Avenue is not occupied by a Baptist minister this year it is one of those rented out to defray Circuit expenses. One

manse has been modified and not used this year but will be rented out next year. One of the incoming ministers is now occupying the manse at The Drive and one minister and his wife who were housed in the Oldham District have returned to live at Branksome Avenue (this latter was delayed because of the impact of the corona virus Covid-19). For most of the year we have had four manses rented to outsiders. One minister lives in her own property. This year there has been additional costs for a new drive at Bolton Road, considerable work because of severe damp at Middleton Road and upgrading The Drive before the new minister took up residence. In addition the Baptist minister at Christ Church left and as the post devolves to the Methodist Circuit we had to upgrade the manse (even though the plan is that it will be let. As explained above one of out ministers was living in a manse maintained by Oldham and Saddleworth Circuit. We have contributed £3000 to the cost on that manse. There is also a chapel which has not been used this year but is still a Circuit responsibility. All amounts are taken from the general account.

Manses

Gas Service	£ 2756
Water supply	£ 3440
Council Tax	£10326
Heating Pump and minor works at Ripon Hall	£ 1158
Refurbishment at Avondale	£ 16838
Repairs at Middleton Road	£ 848
Repairs and update at Branksome Avenue	£ 838
Boiler and minor works at Booth Way	£ 585
Works at the Drive	£ 784
Transfer to Oldham (for minister living with his wife)	£ 3000
Other minor works	£ 4378
Total	£ 44951

General Insurance

This covers buildings (all 9 with a premium for those let) and the contents of the occupied manses which are Circuit property. This is mainly the contents of the study. The amount due falls on or about 5 September. There were two years paid on the insurance at Branksome Avenue

Insurance (Methodist Insurance)	£ 4839
Insurance on Branksome Ave*	£ 992
Total	£5831

- Two years insurance on Branksome Ave

Costs of Chapels not occupied

There is one at present. The Circuit is responsible for all the costs on the property. There were major problems in determining who owned which parts of the land (which was owned severally by the Anglican church and Bury Metro as well as the Methodist church); this was resolved eventually by Mills and Reeve the solicitors recommended by TMCP

Insurance	£ 2518
Services	£ 1098
Mills and Reeve	£ 5340
Total	£ 8956

7) District Assessment and Levy

District assessment is calculated on the number of staff in post (both ministers and lay) on 1 September of the previous year. This is divided between the Circuits of the District so that each pays an equitable share. This is taken from general funds There is a levy on funds held in the CMTF which is transferred to the District Advance Fund..

	General	CMTF
District Assessment	£73752	
Levy on CMTF funds		£13106
Totals	£73752	£13106

8) Office Costs

Office costs and telephone charges are amalgamated in the accounts. Some of the telephones are on a shared basis were with the office This has now been regularised but it is still difficult to specify which are for ministers and which for the Office. Ministers are entitled to provision of a telephone and broadband connection. We paid a rent to one of the Circuit churches for use of an Office but as from February this has ceased. All monies are taken from general funds

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We also an investment properties, an unused church waiting to be sold. The Church at Close and this has been estimated as being worth £120,000.

Manses

Property	Type	Value
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38, The Drive	Manse	£282463
Total		£2,227,941

Investment properties

Close	Estimate	£120,000
Total		£120,000

12) Investment assets
The investment assets are held by TMCP.

Circuit Model Trust Fund

Balance at 31/08/19	£291408
Income	
Interest	£ 2404
Expenditure	
District Levy	£113106
Administrative charge	£583
Balance at 31/08/19	£280123

Other Investments

These are all Endowment funds which have restricted usage and there is no ability to use capital; they are managed by TMCP. They were transferred to the Circuit when Unsworth Methodist Church close.

Fund	Value at 31/08/18	Interest	Admin costs	Unrealised Gains	Value at 31/08/19	Use of interest
John and Hilda Ashworth Bequest	£1229	£24	£2	-£22	£1207	General funds
Norman Walker Legacy	£1061	£9	£2	0	£1061	General Funds
Total	£2290	£ 33	£4	-£22	£2268	

Name of Circuit Bury No 06/08.

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 ..... Date 14/10/20

Name and address of treasurer Roger Green
105 Heaton Park Road,
Manchester M9 0QQ

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 8.12.20

Signature of the Chair of the meeting ..... K. Selby .....

Name of the Chair of the meeting Rev Kathy Selby Date 26.2.21

Independent Examiner's Report to the Trustees of the

Bury Circuit

Charity Number 1134694

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Bury Circuit for the year ended 31 August 2020. 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 Bury Methodist Circuit No 06/08

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*)]. *Delete* [ ] *if not applicable.*

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 *Delete if not applicable* ie *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* ie *all R&P 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 ..... NH Chambers .....

Name of independent examiner ..... NIGEL HARM CHAMBERS .....

Relevant professional qualification of independent examiner ..... FCCA .....

Name of firm (where appropriate) ..... BRIERLEY COLEMAN + CO .....

Address ..... 33 TURNER STREET, MANCHESTER .....

..... Post Code M4 1DW

Date ..... 23/12/2024 .....

* delete or circle as appropriate