

# ***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
		£	£	£	£	£	£
<b>Income</b>							
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 <b>Total income</b>		<b>390,759</b>	<b>1,243</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>392,003</b>
<b>Expenditure</b>							
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 <b>Total charitable expenditure</b>		<b>390,156</b>	<b>101,892</b>	<b>0</b>	<b>162</b>	<b>90</b>	<b>492,300</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							0
20 <b>Net income/(expenditure)</b>		<b>603</b>	<b>-100,649</b>	<b>0</b>	<b>-162</b>	<b>-89</b>	<b>-100,297</b>
21 Transfers between funds							0
22 Other gains/(losses)							0
23 <b>Net movement in funds</b>		<b>603</b>	<b>-100,649</b>	<b>0</b>	<b>-162</b>	<b>-89</b>	<b>-100,297</b>
24 Total funds brought forward		68,022	351,616		162		419,800
25 <b>Total funds carried forward</b>		<b>68,625</b>	<b>250,967</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>319,503</b>

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
		£	£	£	£	£	£
<b>Income</b>							
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 <b>Total income</b>		<b>395,144</b>	<b>106,558</b>	<b>-</b>	<b>-</b>	<b>249</b>	<b>501,951</b>
<b>Expenditure</b>							
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 <b>Total charitable expenditure</b>		<b>442,449</b>	<b>35,065</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>477,540</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							0
20 <b>Net income/(expenditure)</b>		<b>-47,305</b>	<b>71,493</b>	<b>0</b>	<b>0</b>	<b>223</b>	<b>24,411</b>
21 Transfers between funds							0
22 Other gains/(losses)							0
23 <b>Net movement in funds</b>		<b>-47,305</b>	<b>71,493</b>	<b>0</b>	<b>0</b>	<b>223</b>	<b>24,411</b>
24 Total funds brought forward		115,327	280,123		162	2,268	397,880
25 <b>Total funds carried forward</b>		<b>68,022</b>	<b>351,616</b>	<b>-</b>	<b>162</b>	<b>2,491</b>	<b>422,291</b>

Name of Circuit

Bury

Circuit Number

## 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 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	11	2,531,489				2,531,489	2,415,026
Investment properties		0				0	120,000
Investments		0				0	
<b>Total fixed assets</b>		<b>2,531,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,531,489</b>	<b>2,535,026</b>
<b>Current Assets</b>							
Debtors						0	
Loans by the Circuit						0	
Investments 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
<b>Total current assets</b>		<b>68,625</b>	<b>250,968</b>	<b>0</b>	<b>2,400</b>	<b>321,993</b>	<b>422,091</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)						0	
Grants payable within 2021-22						0	
<b>Total current liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net current assets/liabilities</b>		<b>68,625</b>	<b>250,968</b>	<b>0</b>	<b>2,400</b>	<b>321,993</b>	<b>422,091</b>
<b>Total assets less current liabilities</b>		<b>2,600,114</b>	<b>250,968</b>	<b>0</b>	<b>2,400</b>	<b>2,853,482</b>	<b>2,957,117</b>
<b>Long term liabilities</b>							
Due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Circuit						0	
						0	
<b>Net assets</b>		<b>2,600,114</b>	<b>250,968</b>	<b>0</b>	<b>2,400</b>	<b>2,853,482</b>	<b>2,957,117</b>
<b>Funds of the Circuit</b>							
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
<b>Total Unrestricted Funds</b>						<b>2,851,082</b>	<b>2,954,664</b>
Restricted Funds				0		0	162
<b>Total Funds</b>		<b>2,600,114</b>	<b>250,968</b>	<b>0</b>	<b>2,400</b>	<b>2,853,482</b>	<b>2,957,117</b>

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 *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 ..... Nigel Harry Chambers .....

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

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

Name of firm (where appropriate): ..... BALLET GLEMAN + C .....

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

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

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

\* delete or circle as appropriate

September 2022

## **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 bodies 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 classified 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 classified 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 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 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
<b>TOTAL</b>	<b>51492</b>

#### 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
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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 1<sup>st</sup> 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 the 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



Rev Kathy Selby  
(Superintendent)



Roger Green  
(Treasurer)



Emma Twiss  
(Secretary)