

Glossop and Tameside Methodist Circuit

England & Wales · Charity number 1150558

Details

Other names	HYDE AND DENTON METHODIST CIRCUIT, Glossop and Tameside Methodist Circuit
Status	Registered
Legal form	Other
Registered	2013-01-21
Register	View on the Charity Commission register

Contact

Address
Stalybridge Methodist Church
High Street
Stalybridge
Cheshire
SK15 1SE

Phone 07875826437

Email admin@gtmethodist.org

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF THE 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 BEING A SOCIETY OR INSTITUTION, SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: The provision of regular public acts of worship open to members of the church and and non members alike. The teaching of Christianity through sermons etc, Pastoral work including visiting the sick and bereaved. Promotion of Christianity through the staging of events and services. Promoting the whole mission of the Church through activities generally and for other specific needs groups.

Classification

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

Geography

- Derbyshire
- Manchester City
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£448,879	£335,730	-	-
2023-08-31	£662,053	£388,958	£2,857,232	3
2022-08-31	£379,587	£523,040	-	-
2021-08-31	£337,678	£424,775	-	-
2020-08-31	£148,322	£125,635	-	-

Trustees

Name	Role	Appointed
Rev Hazel Ann Cook	Chair	2017-09-01
ALAN MELLOR		2020-09-01
Alan John Burgess		2020-09-01
Allen Gordon Flowers		2020-09-01
Andrew David Mason		2024-08-28
Anne Elizabeth Cooper		2024-08-30
Barbara Obrien		2024-09-01
Beryl Smith		2024-02-29
Carol Sidebottom		2024-08-21
Caroline Jane Phillips		2020-09-01
DAVID JOHN CHARLTON		2013-01-20
DOROTHY WANJOHI		2013-01-20
Emmaline Saffron Krause		2020-09-01
Gill Hall		2020-09-01
Glyn Veitch		2022-09-20
HELEN CHAUHAN		2022-06-20
HELEN ELIZABETH MURPHY		2013-01-20
IRENE GWYNETH HIRST		2022-06-20
Irene Rothery		2022-09-01
JEAN BLAIR		2020-09-01
JUDITH BUCK		2024-08-30
JUDY EVANS		2020-09-01
Jane Mary Hewson		2022-07-12
Katherine louise Balfour		2022-06-20
LARRAINE JEAN HORROCKS		2020-09-01
LILIAN CULLEN		2022-06-20
Lai-Ying Eliza Ho		2024-02-29

Name	Role	Appointed
Malcolm Sidney Evans		2022-06-20
Margaret Thorp		2020-09-01
Philip Antony Pache		2020-09-01
ROWENA MELLOR		2020-09-01
Rev GRAHAM TARN		2025-03-31
Rev Michael David Jones		2024-08-30
Rev Robert Andrew Balfour		2020-09-01
Rev Robert John Davies		2020-09-01
Robert Bernard Warin		2020-09-01
SUSAN MARY Gregory		2024-02-29
Sharon Lesley Dolly		2024-09-01
VALERIE ALLAYNE WILLIAMS		2024-09-01

Accounts

GLOSSOP AND TAMESIDE METHODIST CIRCUIT

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

TRUSTEES

Trustee name	Office (if any)	Name of person (or body) entitled to appoint trustee (if any)
Rev Hazel Ann Cook	Joint Circuit Superintendent	Ex-officio
Rev Robert Balfour	Minister	Ex-officio
Rev Graham Tarn	Minister	Ex-officio
Rev Robert John Davies	Supernumerary Minister	Circuit meeting
Mrs Katie Balfour	Circuit Safeguarding Officer	Circuit meeting
Mrs John Tonkin	Circuit Meeting secretary	Circuit meeting.
Mrs Jean Blair	Circuit Steward (HR)	Circuit meeting
Mrs Helen Elizabeth Murphy	Circuit Steward	Circuit meeting
Mrs Rowena Mellor	Joint Circuit Treasurer / Property Steward	Circuit meeting
Miss Emmaline Saffron Krause		Church Council
Mrs Kathleen Sidebottom		Church Council
Mrs Gill Hall		Church Council
Mr Andrew Mason		Church Council
Mr Alan Mellor		Church Council
Mrs Margaret Thorp		Church Council
Mrs Heather Mamie Bowery		Church Council
Mrs Carol Sidebottom		Church Council
Mrs Charlotte Charlton		Church Council
Mr William Sidebottom		Church Council
Mrs Caroline Jane Phillips		Church Council
Mr Kenneth Roy Holt		Church Council
Mr Robert Bernard Warin		Circuit meeting
Mr Allen Flowers		Church Council
Mr Alan John Burgess		Church Council
Mrs Lorraine Jean Horrocks		Church Council
Mrs Dorothy Wanjohi		Church Council
Mr David John Charlton		Church Council
Mr Phillip Anthony Pache		Church Council
Mr Alan Rea		Church Council
Mr Stuart Rolls		Church Council
Mrs Margaret Phillips		Church Council
Mrs Susan Massey		Church Council
Miss Judy Evans		Church Council

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

CIRCUIT STEWARDS

Mrs Jean Blair
Mrs Rowena Mellor
Mrs Helen Chauhan
Mrs Helen Murphy
Miss Emmaline Krause
Mr John Tonkin

CIRCUIT OFFICE

Stalybridge Methodist Church
High Street,
Stalybridge
SK15 1SE

INDEPENDENT EXAMINER

Peter Smith BA FCA DChA
Peter Smith Accountancy Services
9 Polruan Road
Chorlton-cum-Hardy
Manchester M21 9NR

SOLICITORS

Rupert Wood & Sons
60-66 Wellington Rd
Ashton-under-Lyne OL6 6DE

BANKERS

Co-operative Bank plc

INVESTMENT MANAGERS

Central Finance Board of the Methodist Church
9 Bonhill Street
London EC2A 4PE

REGISTERED CHARITY

1150558

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their Annual Report together with the consolidated financial statements of the charity for the year ended 31 August 2023.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The Circuit shares the same charitable objectives as the rest of the Methodist Church, which are set out as follows:

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- (b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.”

Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion.

Contribution of Volunteers

The Circuit is heavily dependent upon, and extremely grateful for, the contribution of volunteers as it seeks to carry out its objectives. With the exception of ordained members and the lay staff representative, all the other members of the Circuit Council are unpaid volunteers, and the vast majority of the Charity trustees are also volunteers.

GLOSSOP AND TAMESIDE METHODIST CIRCUIT TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENT AND PERFORMANCE

The Trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion.

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the sixteen member churches, which provide pastoral care and community activities as part of their outreach and also through regular children's and family activities.

To take a lead on the above activities funding is provided to allow for the following:-

- Three full time ministers, and one full time lay worker.
- All of their legitimate expenses are covered.

Within the circuit there are also eleven non-stipendiary supernumerary ministers, plus a part time URC minister.

The work of the ministers is supported by four voluntary lay pastors in the following areas:- Children & Young People, Learning & Caring.

There is a team of local preachers from across the churches in the circuit, who contribute to weekly worship services.

The circuit also employs a part time administrator.

A preaching plan is produced to ensure that regular acts of worship, open to all, can take place at each of the fifteen churches – Dukinfield, Hurst, Mossley, Stalybridge, Trinity Audenshaw, Waterloo, West End, Glossop Central, Hadfield, Hollingworth, Chisworth, Hyde Central, Denton, Trinity Rosemount, Aspinall and. Trinity Audenshaw is a local ecumenical partnership with the United Reform Church.

Support is also offered to the community through Chaplaincy to Rosehill Methodist Primary Academy.

The circuit was formed in September 2020 as a result of the merger of the former Ashton-under-Lyne, Glossop and Hyde & Denton Circuits to form the Glossop & Tameside Circuit. It was felt that the three circuits working together to support each other would be mutually beneficial and enable them to be better equipped for the future. Since then, it has achieved the following:

- An updated Circuit Safeguarding Policy was approved to ensure the correct proceedings were in place and adhered to.
- The Circuit is active in many ways: we have had strong links with Ukrainian families and a support group has been set up, there is support for refugee and asylum families, there is a Helping Hand charity shop at one of the churches, all churches are active in local events and activities for the local communities, we are pursuing becoming an eco- circuit. We have started a pre loved uniform exchange at the school. This year many of the churches have offered "Warm Spaces" as a result of the cost-of-living crisis, one of the churches has repair café.
- Links with other schools are nurtured. .
- There is a strong link with members who are housebound and regular pastoral visits take place. Worship takes places weekly in all the churches. Different types of worship are explore: breakfast Tea time, outdoor and contemporary worship are some examples.

The Circuit faces many challenges but has developed a mission plan which we are seeking to work on and develop.

FINANCIAL REVIEW

Overview

The Circuit had a surplus on unrestricted funds, after transfers for the year of c£50. However, there was a deficit on the unrestricted model trust funds for the year of c£197k after levies on closing balanced which go to the District to make grants.

Risk management

The Circuit Meeting continues to develop procedures for identifying and addressing the risks facing the charity. It has already enhanced its financial procedures and, in common with other Churches, has developed robust procedures for safeguarding children, young people and vulnerable adults.

Principal Funding Sources

Contributions from the Churches by way of Circuit Assessment continue to be the main source of funding, accounting for 40% (2022: 74%) of income.

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Investment Policy and Review

The Circuit continues to actively review its investments in the light of immediate cash flow requirements and medium- to long-term plans. The bulk of the Circuit's Model Trust Fund (representing past proceeds of sales of property) is invested via funds managed by the Central Finance Board of the Methodist Church. The Circuit continues to review its investment strategy.

Reserves

The Reserves Policy for the Circuit is based on holding a sum equivalent to three months average expenditure, which is regarded as sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue in the short term to fund planned activities in the event of the closure of a large church or an inability to raise the Circuit assessment from churches. This would give a target of c£84k.

At the year end the free reserves (unrestricted funds not invested in fixed assets or otherwise designated) were c£515k, with a further c£244k held in the Model Trust Funds which are freely available to the Circuit for its general purposes.

The Circuit continues to review its mission and ministry and how best these reserves can be used to further the Kingdom of God.

FUTURE PLANS

The Circuit continues to develop its forward planning and to assess its future capital funding needs. Within the context of the calling of the Methodist Church (as set out above) the Circuit aims to:

- support and encourage each local congregation in mission and ministry;
- strengthen the training culture within the Circuit, encouraging lay preachers and worship leaders in their development, supporting probationers and facilitating the development of student Ministers and presbyters in training;
- review and actively manage the Circuit's investments in its financial and property resources, seeking to selectively release resources for mission, ministry and outreach;

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

- work through the Methodist Church stationing procedures to secure the appointment of new ministerial staff as required.
- work ecumenically, especially in supporting and developing established and new Local Ecumenical Partnerships.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Manchester Circuit is part of the Methodist Church of Great Britain and is registered as a charity with number 1135067.

Connected charities

The Churches forming the Circuit are themselves charities and, as they are responsible for their own financial affairs, they are not reported in these statements. The Circuit is also associated with Nexus CCS, a separately registered charity.

Appointment of Trustees

All ministers, presbyterial and diaconal, stationed in the Circuit by the Conference or who are residing for the purposes of the Stations of the Methodist Church in the Circuit and who are in the active work (that is not retired), are ex-officio members of the Circuit Meeting (the Trustee Body). Other ministers who reside in the Circuit in accordance with the standing orders of the Church (including those who are retired) may choose to be members of the Circuit meeting, and if they have done so they are shown in the list of trustees as ex-officio.

The following are *ex officio* members of the Circuit Meeting:

Circuit Stewards	appointed by the Circuit Meeting
Circuit Meeting Secretary	appointed by the Circuit Meeting
Representatives to District Synod	appointed by the Circuit Meeting
Local Preachers Secretary	appointed by the Local Preachers' Meeting
Circuit safeguarding Officer	appointed by the Circuit Meeting

Each Church is represented by a Church Steward, the Church Treasurer.

Trustee recruitment, induction and training

As outlined above, the appointment of the majority of the members of the Circuit Meeting is outside the control of the Meeting. In appointing the Council and other officers, the Meeting has regard to the balance of skills and gifts that are needed to further the work of the Church. New members of the Council are inducted by the Council with the support of the Superintendency team.

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Organisation

The Circuit Meeting meets four times a year. The Circuit Stewards, appointed by the Circuit Meeting, along with the Superintendent Minister are responsible for acting on behalf of the Circuit Meeting at other times, and they meet as required.

The Methodist Church appoints the Superintendent Minister of the Circuit, and their duties are set out in the Standing Orders of the Church.

Pay and Remuneration

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Circuit Meeting has:

- selected suitable accounting policies and applied them consistently;
- observed the methods and principles in the Charities SORP 2015 (FRS 102);
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis

The Circuit Meeting is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable regulations. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF CIRCUIT MEETING

H Cook

REV H COOK - SUPERINTENDENT MINISTER

Date: 2nd April 2024

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
GROUP STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended August 31 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

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.

Peter Smith

Peter Smith BA FCA DChA

For and on behalf of:
Peter Smith Accountancy Services
Chartered Accountants

9 Polruan Road
Chorlton
Manchester M21 9NR

Date 2nd April 2024

The notes on pages 15 to 29 form part of these financial statements.

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022-23	Totals 2021=2022
		£	£	£	£	£	£
Income and Endowments from:							
Grants, Donations & Legacies	4	0				0	
<i>Charitable activities</i>							
Assessments on Churches		270,284				270,284	283,740
Other	5		0			0	0
Other trading activities	6	0				0	0
Investments	7	13,162	9,934			23,096	3,646
Investment Property Income			296,632			296,632	0
<i>Other income</i>							
Internal organisations				1,419		1,419	12,244
CPF Levy - Manse purchase						0	
Other		70,622				70,622	79,957
Total		354,068	306,566	1,419	0	662,053	379,587
Expenditure on:							
Stipends, Salaries, NIC & Pension Costs	10	136,726				136,726	166,479
District Assessment & Levy		76,458				76,458	79,609
District & Circuit Payments (CMTF)		0	104,370			104,370	72,632
Telephone, Travel & Expenses		8,572				8,572	13,179
Insurance & Utilities		10,319				10,319	8,979
Maintenance on Manses		6,782				6,782	17,765
Expenditure on Investment Property						0	
Depreciation	11					0	
<i>Other Expenditure</i>							
Internal organisations		7,573		8,113		15,685	25,711
CPF Levy - Investment Property sale			0			0	
Office & Lay Expenses		6,190				6,190	3,257
Administration Charges		1,200	696			1,896	986
Independent examiners fees							750
Other		21,958	0			21,958	33,693
Methodist Ministers Pension Reserve							100,000
Grants & Donations						0	0
Total		275,780	105,066	8,113	0	388,958	523,040
Net Income/(Expenditure)		78,289	201,500	-6,694	0	273,095	-143,453
Transfers between Funds		0	0			0	0
Transfers between Funds (Internal Organisations)		0				0	0
Sub-total		78,289	201,500	-6,694	0	273,095	-143,453

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

Other Recognised Gains / (Losses):							
Gains/(Losses) Revaluation of Fixed Assets (Manse)						0	0
Gains/(Losses) on Sale of Fixed Assets (Property)						0	26,000
Gains/(Losses) on Investment Assets	12	1,948	0		-231	1,717	-2,123
Other Gains/(Losses)		0	0	0		0	0
Net Movement in Funds		80,237	201,500	-6,694	-231	274,812	-119,576
Reconciliation of Funds:							
Total Funds Brought Forward		2,308,926	244,339	8,515	20,639	2,582,419	2,701,994
						0	
Total funds Carried Forward		2,389,163	445,839	1,821	20,408	2,857,231	2,582,418

The notes on pages 10 to 18 form part of these financial statements.

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
BALANCE SHEET
AS AT 31 AUGUST 2023**

Glossop & Tameside Methodist Circuit

Balance Sheet as at 31 August 2023

		Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowmen t Funds £	Totals 2022-2023 £	Totals 2021- 2022 £
Tangible Fixed Assets*							
	Notes						
Land & Buildings	11	1,795,000				1,795,000	1,795,000
Equipment	11						
Investments	12				20,408	20,408	20,639
Total fixed assets		1,795,000			20,408	1,815,408	1,815,639
Current Assets							
Debtors & Prepayments	13						
Other							
Trustees for Methodist Church Purposes Deposits		59,279	445,838			505,117	301,035
Central Finance Board Deposits	13	279,895				279,895	268,508
Cash at Bank and in hand	13	255,741		1,821		257,562	197,987
Total current assets		594,915	445,838	1,821		1,042,574	767,530
Creditors & Accruals (due in under 1 year)	14	750					750
Net Current Assets (Liabilities)		594,165	445,838	1,821		1,042,574	766,780
Total Assets less Current Liabilities		2,389,165	445,838	1,821	20,408	2,857,982	2,582,419
Loans & Creditors (due after 1 year)							
Provisions for Liabilities & Charges							
Net assets		2,389,165	445,838	1,821	20,408	2,857,982	2,582,419
Funds of the Circuit							
Unrestricted Funds		2,389,165				2,389,165	2,207,815
Circuit Model Trust Fund (Unrestricted)			445,838			445,838	244,339
Restricted funds				1,821		1,821	8,515
Endowment funds					20,408	20,408	20,639
Total Funds		2,389,163	445,839	1,821	20,408	2,857,232	2,481,308

*Details - see Note 11

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
BALANCE SHEET
AS AT 31 AUGUST 2023**

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Circuit Meeting and authorised for issue on:

H Cook

REVD H COOK - SUPERINTENDENT MINISTER

GLOSSOP AND TAMESIDE METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. Basis of accounting

The financial statements have been prepared: under the historic cost convention, as modified by the revaluation of investments (as set out below) through the statement of financial activities; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); and FRS102.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the functional currency of the charity and its subsidiary company.

2. Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also Endowment funds as listed. Details of each material fund are disclosed in the final notes to these accounts. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income Recognition

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. Land and buildings value is shown in the accounts at valuation on purchase or as assessed in 2017.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include any outstanding assessment payments due and pre-payments for insurance and manse utilities.

Creditors

Creditors include both sundry expenses and ministers stipends, and also specifically the September church assessments received in August each year.

Cashflow statement

Advantage is taken of the exemption in the SoRP not to prepare a statement of cashflows.

GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Pension contributions

The Circuit participates in the following pension fund:

Methodist Ministers' Pension Fund

The Circuit is a member of the Connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference, and for the year under review the employer contributions were 26.9% (2020: 26.9%) of stipend.

The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the SoFA in the period in which they are payable.

Lay employees'

The Circuit operates a defined contribution pension fund for its lay employees and unless they have opted out, pays employer's contribution of 6% matched by employees' contributions of 2%, in accordance with the standing orders of the Methodist Church.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

4. Grants, donations and legacies	None	None
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5. Charitable activities - other	None	None
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6. Other trading activities	None	1,255
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7. Investment income

Unrestricted :	Bank interest on CFB account	180	179
	Interest on TMCP funds	2,409	624
	Interest on Circuit Model Trust Fund	1,057	3,895
Restricted :	None	Nil	Nil

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ None	None
Number of trustees who were paid expenses	None	None
Total amount paid	£ Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 750	1,795
Other fees (eg: advice, accountancy services) paid to the examiner/auditor	£ None	none

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 124,990	161,201
Employer's National Insurance costs	£ 11,529	14,520
Pension costs	£ 28,861	35,576
Training costs	£	27
Apprenticeship levy	£ 1,099	1,341
Total staff costs	£ 166,479	212,665

Average number of staff employed during the year :	4	5
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Key management personnel

The key management of the charity comprise the trustees, which includes the ordained members of staff who are ex-officio members of the Circuit Meeting but do not receive any payment specifically for acting as trustees.

The other trustees do not receive any remuneration for their services.

	£
The total remuneration benefits of the key management are:	
Stipends	<u>145,009</u>

GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

11. Tangible Fixed Assets	Manses	Other buildings	Total
	£	£	£
Balance brought forward	1,475,000	320,000	1,795,000
Balance carried forward	1,475,000	320,000	1,795,000
Accumulated depreciation			
Balance brought forward	-	-	-
Balance carried forward	-	-	-
Net book value			
Brought forward	1,475,000	320,000	1,795,000
Carried forward	1,475,000	320,000	1,795,000

In bringing the Circuits together to form the Glossop & Tameside Circuit an administrative error occurred which lead to the overstating of the former church building by £1m. This has been corrected by way of a prior year adjustment affecting the opening reserves as at 1/09/21.

Glossop & Tameside Methodist Circuit

12. Investments

The funds that support the Circuit Model Trust Fund (and any Manses Funds) are held by TMCP (The Trustees For Methodist Church Purposes) in Trustees Interest Funds on which interest is credited to the accounts each quarter. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Analysis of endowment investment movements

	This year	Previous year
Investments held in TMCP endowment funds	20,408	20,639
Other endowment investments	Nil	Nil
Total	20,408	20,639

Change in investment values

Carrying value at beginning of year	20,638
Add: additions to investments (interest/dividends)	643
Add: revaluations	(214)

GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Less: admin costs & interest paid (to Circuit & Stamford Street)		660
Carrying value at end of year		20,407

Glossop & Tameside Methodist Circuit

13. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Prepayments (insurance)	Nil	
Other debtors	Nil	Nil
Total debtors and prepayments	Nil	

Analysis of cash at bank

Bank balance held in CFB	279,895	268,508
Bank balance held in Co-op	255,741	189,472
Total Cash and Bank	535,636	457,980

14. Analysis of current liabilities and long term creditors

Trade Creditors	Nil	Nil
Other Creditors		
Total Current Liabilities		

15. Capital Commitments and Contingent Liabilities

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

No Contingent liabilities were identified at 31st August 2022.

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Place of Welcome	1,292	1,419	1,279			1,432
Emmaus	7,223		6,834			389
Helping Hands						
Sub-Total	8,515	1,419	8,113			1,821
Transfers from/to General Fund						
Transfers from/to CMTF						
Transfers from/to other TMCP funds						
Totals	8,515	1,419	8,113			1,821

Note: Transfers and totals of Receipts and Payments transferred to the SOFA

Glossop & Tameside Methodist
Circuit

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Gains/ (Losses)	Closing Balance	Purpose of the fund
General Account	2,308,926	354,068	275,780		1,948	2,389,162	Gains/(Losses) from:
Hyde & Glossop(including TMCP unrestricted investments)							
CMTF	244,338	9,934	105,066		296,632	445,838	
Totals	2,553,264	364,002	380,846		298,580	2,835,000	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Gains/ (Losses)	Closing Balance	Purpose of the fund
Internal Organisations	8,515	1,419	8,113			1,821	For specific areas of Circuit's local mission:- Emmaus & Place of Welcome

**GLOSSOP AND TAMESIDE METHODIST CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

Totals	8,515	1,419	8,113		~	1,821
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Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
TMCP Investments	Various bequests	20,408		
		Totals	20,408	

TOTAL	2,857,229
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18 RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit. Details of stipends paid to ministers who are members of the Circuit meeting are as follows. The following received the basic stipend (£26, 928): Revd Natalie Hackett, Rev Robert Balfour, Revd. Hazel Cook.

In addition to the basic stipend, the Connexionally agreed Superintendent Minister's allowance (£2,692) was paid to Revd Hazel Cook.

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment are also members of the Circuit Meeting but do not receive payment or accommodation from the Circuit, except for preaching fees and expenses as set out above.

There are no other related party transactions.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

Period start date from 01st September 2020 to Period end date 31st August 2021

Charity name: Glossop & Tameside Methodist Circuit

Charity registration number: 1150558

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union a) the advancement of the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church b) Any charitable purpose for the time being of any Connexional District, Circuit, local or other organisation of the Methodist Church c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the sixteen member churches, which provide pastoral care and community activities as part of their outreach and also through regular children's and family activities. To take a lead on the above activities funding is provided to allow for the following :- Four full time ministers, two of whom fulfil the role of Joint Circuit Superintendents one full time deacon All of their legitimate expenses are covered. Within the circuit there are also eleven non-stipendiary supernumerary ministers, plus a part time URC minister. The work of the ministers is supported by four voluntary lay pastors in the following areas:- Children & Young People, Youth Emmaus and Learning & Caring. There is a team of local preachers from across the churches in the circuit, who contribute to weekly worship services

		The circuit also employs a full time Communications & Compliance Manager A preaching plan is produced to ensure that regular acts of worship, open to all, can take place at each of the sixteen churches – Dukinfield, Hurst, Mossley, Stalybridge, Trinity Audenshaw, Waterloo, West End, Glossop Central, Hadfield, Hollingworth, Chisworth, Hyde Central, Denton, Trinity Rosemount, Aspinall and Gee Cross. Trinity Audenshaw is a local ecumenical partnership with the United Reform Church Support is also offered to the community through Chaplaincy as follows: - Rosehill Methodist Primary Academy
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	It is confirmed that the trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	▪ The circuit was formed in September 2020 as a result of the merger of the former Ashton-under-Lyne, Glossop and Hyde & Denton Circuits to form the Glossop & Tameside Circuit. It was felt that the three circuits working together to support each other would be mutually beneficial and enable them to be better equipped for the future. ▪ An updated Circuit Safeguarding Policy was approved to ensure the correct proceedings were in place and adhered to. ▪ COVID-19 impacted on many activities that had been planned. Throughout the pandemic the circuit, through its churches, continually sought to make the most of the opportunities that arose. Support was given both the churches own congregations as well as the wider community. There was a strong recognition and an awareness for the need not just for providing spiritual support, but also support for people's mental welfare. ▪ Although its churches were closed during lockdowns, the circuit responded positively to the 'new norm', with zoom meetings becoming one of the main ways in which contact could be maintained, as well as contact by email. Online services and Bible study groups were held as well as other meetings. ▪ Work with children and families continued: participation in assemblies took place online as well as outside activities when permitted, Youth work and Sunday children's groups continued on zoom. ▪ During Lent craft bags were distributed to 150 children ▪ Churches took up other initiatives - for example delivering afternoon teas to people when activities like this couldn't happen on church premises. ▪ Pastoral contact was maintained through newsletters as well as additional phone calls to members of the church communities. Weekly services, Worship notes and reflections were produced and were hand delivered or sent through the post to those who couldn't access emails. All these initiatives were well received. ▪ Overall the circuit adapted well to new ways of working and communicating with the communities it serves. ▪ Coping with, and being a worshipping community, throughout the challenges of the pandemic made the churches and the circuit overall both examine, question and review their ways of working. The circuit will continue to review and evaluate the ways in which it relates to all those it serves over the coming months and year.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Full, independently examined, accounts for the charity for the period of this report are attached.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Reserves Policy for the Circuit is based on holding a sum equivalent to three months average expenditure, which is regarded as sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue in the short term to fund planned activities in the event of the closure of a large church or an inability to raise the Circuit assessment from churches.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The full impact on the work of the Circuit in the light of the COVID-19 pandemic is still to be fully measured, especially with regard to the role and work of the individual churches

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any		

social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Deed of Union(1932) and Methodist Church Act (1976)
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Act of Parliament
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	All ministers are ex-officio trustees Some trustees are appointed by Church Councils in accordance with the circuit constitution

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	A circuit within the Manchester & Stockport Methodist District, accountable to the Methodist Connexion
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Glossop & Tameside Methodist Circuit	
Other name the charity uses		
Registered charity number	1150558	
Charity's principal address	Circuit Office, Haughton Green Methodist Centre, Two Trees Lane, Haughton Green Manchester M34 7AJ	

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Hazel Ann Cook	Joint Circuit Superintendent		Ex-officio
Rev David Hardman	Joint Circuit Superintendent		Ex-officio
Rev Robert Balfour	Minister		Ex-officio
Rev Michael Grimsley	Minister		Ex-officio
Deacon Michelle Hamilton	Minister		Ex-officio
Rev Graham Tarn	Minister		Ex-officio
Rev Robert John Davies	Supernumerary Minister		Circuit meeting
Mrs Sue Nuttall	Circuit Safeguarding Officer		Circuit meeting
Mrs Lynn Quinn			
Mrs Jean Blair	Circuit Steward (HR)		Circuit meeting
Mr Bruce Levitan	Circuit Steward	17 th February 2021	Circuit meeting
Mrs Helen Elizabeth Murphy	Circuit Steward		Circuit meeting
Mrs Rowena Mellor	Joint Circuit Treasurer / Property Steward		Circuit meeting
Mrs Joan Ryan	Joint Circuit Treasurer / Property Steward		Circuit meeting
Miss Emmaline Saffron Krause			Church Council
Mrs Kathleen Sidebottom			Church Council
Mrs Gill Hall			Church Council
Mr Andrew Mason			Church Council
Mr Alan Mellor			Church Council
Mrs Margaret Thorp			Church Council
Mrs Heather Mamie Bowery			Church Council
Mrs Susan Goodwin			Church Council
Mr Martin Jolly			Church Council
Mr William Sidebottom			Church Council
Mrs Caroline Jane Phillips			Church Council
Mr Kenneth Roy Holt			Church Council
Mr Robert Bernard Warin			Circuit meeting
Mr Allen Flowers			Church Council
Mr Alan John Burgess			Church Council
Mrs Lorraine Jean Horrocks			Church Council
Mrs Dorothy Wanjohi			Church Council
Mr David John Charlton			Church Council
Mr Phillip Anthony Pache			Church Council
Mr Alan Rea			Church Council
Mr Stuart Rolls			Church Council
Mrs Margaret Phillips			Church Council

Mrs Susan Massey			Church Council
Miss Judy Evans			Church Council

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Trustees for Methodist Church Purposes Central Buildings Oldham Street Manchester M1 1JQ		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

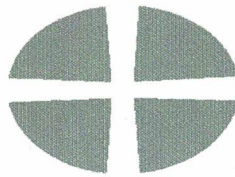
Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hazel Cook	Rowena Mellor
Position (eg Secretary, Chair, etc)	Circuit Superintendent Chair of meeting	Circuit Treasurer
Date	7 th June 2022	



THE METHODIST CHURCH
TRUSTEES ANNUAL ACCOUNTS
(ACCRUALS BASIS)

for the year ended 31 August 2021

Glossop & Tameside Methodist Circuit

Registered Charity - Registration Number 1150558

District No / Circuit No

19/05

Ministers

Rev Hazel Cook

Rev David Hardman

Rev Michael Grimsley

Rev Robert Balfour

Rev Caroline M Hamilton

Circuit Stewards

Mrs Jean Blair

Mrs Helen Chauhan

Mrs Helen Murphy

Mt Bruce Levitan

Circuit Treasurer(s)

Mrs Rowena Mellor & Mrs Joan Ryan

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

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020-21	(i) Totals 2019-20
		£	£	£	£	£	£
Income and Endowments from:							
1 Grants, Donations & Legacies	4					0	0
<i>Charitable activities</i>							
2a Assessments on Churches		296,886				296,886	150,145
2b Other	5					0	0
3 Other trading activities	6	1,255				1,255	0
4 Investments	7	4,696	1,584			6,280	4,046
4a Investment Property Income						0	0
<i>Other income</i>							
5a Internal organisations				13,997		13,997	475
5b CPF Levy - Manse purchase						0	0
5c Other		33,257				33,257	1,456
6 Total		336,094	1,584	13,997	0	351,675	156,122
Expenditure on:							
7 Stipends, Salaries, NIC & Pension Costs	10	212,666				212,666	93,623
8 District Assessment & Levy		84,090				84,090	31,328
9 District & Circuit Payments (CMTF)			27,172			27,172	5,965
10 Telephone, Travel & Expenses		5,951				5,951	3,041
11 Insurance & Utilities		13,288				13,288	1,763
12 Maintenance on Manses		32,738				32,738	12,260
13 Expenditure on Investment Property						0	0
14 Depreciation	11					0	0
<i>Other Expenditure</i>							
15a Internal organisations				16,305		16,305	271
15b CPF Levy - Investment Property sale						0	152,260
15c Office & Lay Expenses		5,705				5,705	2,423
15c Administration Charges		751	1,018			1,769	4,314
15d Other		41,396				41,396	21,556
16 Grants & Donations						0	0
17 Total		396,585	28,190	16,305	0	441,080	328,804
Net Income/(Expenditure)		-60,491	-26,606	-2,308	0	-89,405	-172,682
Transfers between Funds						0	0
Transfers between Funds (Internal Organisations)						0	0
Sub-total		-60,491	-26,606	-2,308	0	-89,405	-172,682
Other Recognised Gains / (Losses):							
Gains/(Losses) Revaluation of Fixed Assets (Manses)						0	12,000
Gains/(Losses) on Sale of of Fixed Assets (Property)		11	162,606			162,606	0
Gains/(Losses) on Investment Assets		12			836	836	287
Other Gains/(Losses)			254,000	-254,000		0	0
Net Movement in Funds		193,509	-118,000	-2,308	836	74,037	-160,395
Reconciliation of Funds:							
(ii) Funds Brought Forward as at 31st August 2020		392,226	463,991	7,292	20,126	883,635	1,044,030
(iii) Assets Transferred as at 1st September 2020		2,694,044	44,908	5,370	0	2,744,322	0
Total funds Carried Forward		3,279,779	390,899	10,354	20,962	3,701,994	883,635

Notes:

- i) Totals 2019-2020 relate to Ashton-under-Lyne Methodist Circuit for the year ended 31st August 2020
 ii) Funds brought forward being those as at 31st August 2020 for the Ashton-under-Lyne Methodist Circuit
 iii) Hyde & Denton and Glossop Methodist Circuits merged with Ashton-Under-Lyne Circuit as at 31st August 2020 with the assets being transferred as at 1st September 2020 (details in the Balance Sheet and Fixed Asset Note 11)

Unrestricted	Circuit Model Trust Fund (Unrestricted)	Restricted	Endowment Funds	Totals 2020-2021	Totals 2019-2020 as at 01/09/2020	Glossop Assets Transferred at 01/09/2020	Hyde & Denton Assets Transferred at 01/09/2020	Ashton-under-Lyne Brought Forward as at 31/08/2020
£	£	£	£	£	£	£	£	£

Tangible Fixed Assets*

Notes	2020-2021	2019-2020
Land & Buildings	11	2,795,000
Equipment	11	
Investments	12	20,962
Total Fixed Assets		2,815,962

Current Assets

Debtors & Prepayments	13				393
Other					
Trustees for Methodist Church Purposes					
Deposits		58,853	390,899		449,752
Central Finance Board Deposits	13	266,433			266,433
Cash at Bank and in hand	13	161,288	10,354		171,642
Total Current Assets		486,574	390,899	10,354	887,827

Creditors & Accruals (due in under 1 year)	14	1,795			1,795
Net Current Assets (Liabilities)		484,779	390,899	10,354	886,032
Total Assets less Current Liabilities		3,279,779	390,899	20,962	3,701,994
Loans & Creditors (due after 1 year)					
Provisions for Liabilities & Charges					
Net Assets		3,279,779	390,899	20,962	3,701,994

Funds of the Circuit

Unrestricted Funds	3,279,779				3,279,779
Circuit Model Trust Fund (Unrestricted)		390,899			390,899
Restricted funds			10,354		10,354
Endowment funds				20,962	20,962
Total Funds	3,279,779	390,899	10,354	20,962	3,701,994

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Ashton-under-Lyne Opening Balance as at 31/08/2020	Hyde & Denton Assets Transferred on 01/09/2020	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing Balances as at 31/08/2021
Emmaus	7292			353	(353)		6,939
Helping Hands		5,370	13,997	15,952	(1,955)		3,415
Sub-Total	7,292	5,370	13,997	16,305	(2,308)		10,354
Transfers from/to General Fund							
Transfers from/to CMTF							
Transfers from/to other TMCP funds							
Totals	7,292	5,370	13,997	16,305	(2,308)		10,354

Note: Transfers and totals of Receipts and Payments transferred to the SOFA

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2. Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also Endowment funds as listed. Details of each material fund are disclosed in the final notes to these accounts. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income Recognition

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. Land and buildings value is shown in the accounts at valuation on purchase or as assessed upon valuation.

Investment Properties

Investment properties - no property is currently deemed not to be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include any outstanding assessment payments due and pre-payments for insurance and manse utilities.

Creditors

Creditors include accountancy fees, ministers stipends and sundry expenses.

4. Grants, donations and legacies

None

None

5. Charitable activities - other

None

None

6. Other trading activities

1,255

None

7. Investment income

Unrestricted :

Bank interest on CFB account

179

63

Interest on TMCP funds

624

237

Interest on Circuit Model Trust Fund

5,477

3,746

TOTAL**6,280****4,046**

Restricted :

None

Nil

Nil

8. Payment to Trustees

This year

Last year

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

£

None

None

Number of trustees who were paid expenses

None

None

Nature of the expenses

Total amount paid

£

Nil

Nil

9. Fees for examination or audit of the accounts

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

£

1,795

1,112

Other fees (eg: advice, accountancy services) paid to the examiner/auditor

£

None

None

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£

161,202

78,965

Employer's National Insurance costs

£

14,520

4,298

Pension costs

£

35,576

9,811

Training costs

£

27

278

Apprenticeship levy

£

1,341

271

Total staff costs

£

212,666**93,623**

Average number of staff employed during the year :

5

5

11. Tangible Fixed Assets

Detail of assets held: 6 Manses (see notes below)									
Cost or Valuation	Land £	Ashton-under- Lyne Manses (i) £	Glossop Manses (ii) £	Hyde & Denton Manses (ii) £	Other Buildings £	Other Fixed Assets (including motor vehicles) £	Fixtures, Fittings and Equipment £	Payments on account and assets under construction £	Total £
(i) Balance brought forward as at 31/08/2020		295,000							295,000
(ii) Assets transferred on 01/09/2020			350,000						350,000
				1,320,000					1,320,000
				400,000					400,000
				230,000					230,000
				200,000					200,000
Additions									
Gain/(Loss) on Revaluations (+/-)									
Gain/(Loss) on Disposals (+/-)									
Transfers (+/-)									
Balance carried forward as at 31/08/2021		295,000	350,000	2,150,000					2,795,000
Sale of Churches									
(iii) Gain/(Loss) on Disposals (+/-)					162,606				162,606
Total Gain/(Loss)					162,606				162,606
Net Book Value									
Brought forward as at 31/08/2020		295,000							295,000
Assets Transferred on 01/09/2020			350,000	2,150,000					2,500,000
Carried forward as at 31/08/2021		295,000	350,000	2,150,000			-	-	2,795,000

Notes:

- (i) Assets brought forward as at 31/08/2020 were from the Ashton-under-Lyne Circuit for 1 manse
- (ii) The assets from the Hyde & Denton and Glossop Circuits were transferred on 01/09/2020, being 4 manses from Hyde & Denton and 1 manse from Glossop
- (iii) There was a gain from the sale of Zion Church prior to the merger of the 3 circuits, with the monies received in to the Circuit Model Trust Fund in this financial year

12. Investments

The funds that support the Circuit Model Trust Fund (and any Manses Funds) are held by TMCP (The Trustees For Methodist Church Purposes) in Trustees Interest Funds on which interest is credited to the accounts each quarter. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Analysis of endowment investment

		This year	Previous year
Investments held in TMCP endowment funds		20,962	20,126
Other endowment investments		Nil	Nil
	Total	20,962	20,126

Change in investment values

Carrying value at beginning of year		20,126
Add: additions to investments (interest/dividends)		142
Add: revaluations		834
Less: admin costs & interest paid		140
Carrying value at end of year		20,962

13. Analysis of current assets

This year Last year

Debtors and prepayments

Prepayments (insurance)

Other debtors

Total debtors and prepayments

£	£
Nil	393
Nil	Nil
Nil	393

Analysis of cash at bank

Bank balance held in CFB

Bank balance held in Co-op

Total Cash and Bank

266,433	5,805
161,288	62,671
427,721	68,476

14. Analysis of current liabilities and long term creditors

Trade Creditors

Other Creditors

Total Current Liabilities

Nil	Nil
1,795	1,112
1,795	1,112

15. Capital Commitments and Contingent Liabilities

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

No Contingent liabilities were identified at 31st August 2021.

Glossop & Tameside Methodist Circuit

16. Loans

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

Repayment due

[illegible]

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Ashton-under-Lyne Brought Forward as at 31/08/2020	Glossop Assets Transferred on 01/09/2020	Hyde & Denton Assets Transferred on 01/09/2020	Opening Balance Total as at 01/09/2020	Income	Expenditure	Transfers	Gains/(Losses) on Sale of Fixed Asset (Church)	Closing Balance Total as at 31/08/2021	Purpose of the fund
General Account (including TMCP unrestricted investments)	392,226	373,692	2,320,352	3,086,270	336,094	396,585	254,000		3,279,779	Gains/(Losses) from: Gains from the sale of Zion Church prior to the merger of the 3 circuits, with the monies received in to the Circuit Model Trust Fund in this financial year
Circuit Model Trust Fund (CMTF)	463,991	44,894	14	508,899	1,584	28,190	-254,000	162,606	390,899	
Totals	856,217	418,586	2,320,366	3,595,169	337,678	424,775	Nil	162,606	3,670,678	

Restricted Funds

Restricted Fund Name	Ashton-under-Lyne Brought Forward as at 31/08/2020	Glossop Assets Transferred on 01/09/2020	Hyde & Denton Assets Transferred on 01/09/2020	Opening Balance Total as at 01/09/2020	Income	Expenditure	Transfers	Gains/ (losses)	Closing Balance Total as at 31/08/2021	Purpose of the fund
Internal Organisation (Emmaus)	7,292		5,370	7,292	13,997	353			6,939	For specific areas of Circuit's local mission:-
Internal Organisation (Helping Hands)			5,370	5,370	15,952	15,952			3,415	Emmaus and Helping Hands
Totals	7,292	Nil	5,370	12,662	13,997	16,305	Nil	Nil	10,354	

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
TMCP Investments	Various bequests		20,962	
		Totals	20,962	
		TOTAL	3,701,994	

Glossop & Tameside Methodist Circuit

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 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

Rowena Mellor

Date

30.3.22

Name of Treasurer

Mrs Rowena Mellor

Address

5 Water Grove Road
Dukinfield
Cheshire SK16 5QJ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting at its meeting on the 23rd of March 2022 and were approved.

Signature of the Chair
of the meeting

Hazel A Cook

Name of the Chair of
the meeting

HAZEL A COOK

Date

30.3.2022

Independent Examiner's Report to the Trustees of the Glossop & Tameside Methodist Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2021.

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, and with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)] have not been met, or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) 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.

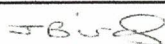
Independent Examiner's Qualifications

I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies, and being a licensed accountant (regulated by the Association of Accounting Technicians) - licence number 1003659).

Name of independent
examiner

Miss Jacqueline Bird F.M.A.A.T.
(Licence Number: 1003659)

Signature of
independent examiner



Name of firm (where appropriate)

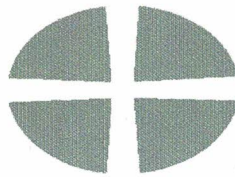
Community Accounting Lancashire C.I.C.

Address

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

Date

7th of April 2022



**THE METHODIST CHURCH
TRUSTEES ANNUAL ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2021

Glossop & Tameside Methodist Circuit

Registered Charity - Registration Number 1150558

District No / Circuit No

19/05

Ministers

Rev Hazel Cook

Rev David Hardman

Rev Michael Grimsley

Rev Robert Balfour

Rev Caroline M Hamilton

Circuit Stewards

Mrs Jean Blair

Mrs Helen Chauhan

Mrs Helen Murphy

Mt Bruce Levitan

Circuit Treasurer(s)

Mrs Rowena Mellor & Mrs Joan Ryan

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

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020-21	(i) Totals 2019-20
		£	£	£	£	£	£
Income and Endowments from:							
1 Grants, Donations & Legacies	4					0	0
<i>Charitable activities</i>							
2a Assessments on Churches		296,886				296,886	150,145
2b Other	5					0	0
3 Other trading activities	6	1,255				1,255	0
4 Investments	7	4,696	1,584			6,280	4,046
4a Investment Property Income						0	0
<i>Other income</i>							
5a Internal organisations				13,997		13,997	475
5b CPF Levy - Manse purchase						0	0
5c Other		33,257				33,257	1,456
6 Total		336,094	1,584	13,997	0	351,675	156,122
Expenditure on:							
7 Stipends, Salaries, NIC & Pension Costs	10	212,666				212,666	93,623
8 District Assessment & Levy		84,090				84,090	31,328
9 District & Circuit Payments (CMTF)			27,172			27,172	5,965
10 Telephone, Travel & Expenses		5,951				5,951	3,041
11 Insurance & Utilities		13,288				13,288	1,763
12 Maintenance on Manses		32,738				32,738	12,260
13 Expenditure on Investment Property						0	0
14 Depreciation	11					0	0
<i>Other Expenditure</i>							
15a Internal organisations				16,305		16,305	271
15b CPF Levy - Investment Property sale						0	152,260
15c Office & Lay Expenses		5,705				5,705	2,423
15c Administration Charges		751	1,018			1,769	4,314
15d Other		41,396				41,396	21,556
16 Grants & Donations						0	0
17 Total		396,585	28,190	16,305	0	441,080	328,804
Net Income/(Expenditure)							
		-60,491	-26,606	-2,308	0	-89,405	-172,682
Transfers between Funds						0	0
Transfers between Funds (Internal Organisations)						0	0
Sub-total		-60,491	-26,606	-2,308	0	-89,405	-172,682
Other Recognised Gains / (Losses):							
Gains/(Losses) Revaluation of Fixed Assets (Manses)						0	12,000
Gains/(Losses) on Sale of of Fixed Assets (Property)	11		162,606			162,606	0
Gains/(Losses) on Investment Assets	12				836	836	287
Other Gains/(Losses)		254,000	-254,000			0	0
Net Movement in Funds		193,509	-118,000	-2,308	836	74,037	-160,395
Reconciliation of Funds:							
(ii) Funds Brought Forward as at 31st August 2020		392,226	463,991	7,292	20,126	883,635	1,044,030
(iii) Assets Transferred as at 1st September 2020		2,694,044	44,908	5,370	0	2,744,322	0
Total funds Carried Forward		3,279,779	390,899	10,354	20,962	3,701,994	883,635

Notes:

- i) Totals 2019-2020 relate to Ashton-under-Lyne Methodist Circuit for the year ended 31st August 2020
 ii) Funds brought forward being those as at 31st August 2020 for the Ashton-under-Lyne Methodist Circuit
 iii) Hyde & Denton and Glossop Methodist Circuits merged with Ashton-Under-Lyne Circuit as at 31st August 2020 with the assets being transferred as at 1st September 2020 (details in the Balance Sheet and Fixed Asset Note 11)

Unrestricted	Circuit Model Trust Fund (Unrestricted)	Restricted	Endowment Funds	Totals 2020-2021	Totals 2019-2020 as at 01/09/2020	Glossop Assets Transferred at 01/09/2020	Hyde & Denton Assets Transferred at 01/09/2020	Ashton-under-Lyne Brought Forward as at 31/08/2020
£	£	£	£	£	£	£	£	£

Tangible Fixed Assets*

Notes	2020-2021	2019-2020
Land & Buildings	11	2,795,000
Equipment	11	
Investments	12	20,962
Total Fixed Assets		2,815,962

Current Assets

Debtors & Prepayments	13				393
Other					
Trustees for Methodist Church Purposes					
Deposits		58,853	390,899		449,752
Central Finance Board Deposits	13	266,433			266,433
Cash at Bank and in hand	13	161,288	10,354		171,642
Total Current Assets		486,574	390,899	10,354	887,827

Creditors & Accruals (due in under 1 year)	14	1,795			1,795
Net Current Assets (Liabilities)		484,779	390,899	10,354	886,032
Total Assets less Current Liabilities		3,279,779	390,899	20,962	3,701,994
Loans & Creditors (due after 1 year)					
Provisions for Liabilities & Charges					
Net Assets		3,279,779	390,899	20,962	3,701,994

Funds of the Circuit

Unrestricted Funds	3,279,779				3,279,779
Circuit Model Trust Fund (Unrestricted)		390,899			390,899
Restricted funds			10,354		10,354
Endowment funds				20,962	20,962
Total Funds	3,279,779	390,899	10,354	20,962	3,701,994

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Ashton-under-Lyne Opening Balance as at 31/08/2020	Hyde & Denton Assets Transferred on 01/09/2020	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing Balances as at 31/08/2021
Emmaus	7292			353	(353)		6,939
Helping Hands		5,370	13,997	15,952	(1,955)		3,415
Sub-Total	7,292	5,370	13,997	16,305	(2,308)		10,354
Transfers from/to General Fund							
Transfers from/to CMTF							
Transfers from/to other TMCP funds							
Totals	7,292	5,370	13,997	16,305	(2,308)		10,354

Note: Transfers and totals of Receipts and Payments transferred to the SOFA

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2. Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also Endowment funds as listed. Details of each material fund are disclosed in the final notes to these accounts. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income Recognition

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. Land and buildings value is shown in the accounts at valuation on purchase or as assessed upon valuation.

Investment Properties

Investment properties - no property is currently deemed not to be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include any outstanding assessment payments due and pre-payments for insurance and manse utilities.

Creditors

Creditors include accountancy fees, ministers stipends and sundry expenses.

4. Grants, donations and legacies

None

None

5. Charitable activities - other

None

None

6. Other trading activities

1,255

None

7. Investment income

Unrestricted :

Bank interest on CFB account

179

63

Interest on TMCP funds

624

237

Interest on Circuit Model Trust Fund

5,477

3,746

TOTAL**6,280****4,046**

Restricted :

None

Nil

Nil

8. Payment to Trustees

This year

Last year

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

£

None

None

Number of trustees who were paid expenses

None

None

Nature of the expenses

Total amount paid

£

Nil

Nil

9. Fees for examination or audit of the accounts

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

£

1,795

1,112

Other fees (eg: advice, accountancy services) paid to the examiner/auditor

£

None

None

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£

161,202

78,965

Employer's National Insurance costs

£

14,520

4,298

Pension costs

£

35,576

9,811

Training costs

£

27

278

Apprenticeship levy

£

1,341

271

Total staff costs

£

212,666**93,623**

Average number of staff employed during the year :

5

5

11. Tangible Fixed Assets

Detail of assets held: 6 Manses (see notes below)									
Cost or Valuation	Land £	Ashton-under- Lyne Manses (i) £	Glossop Manses (ii) £	Hyde & Denton Manses (ii) £	Other Buildings £	Other Fixed Assets (including motor vehicles) £	Fixtures, Fittings and Equipment £	Payments on account and assets under construction £	Total £
(i) Balance brought forward as at 31/08/2020		295,000							295,000
(ii) Assets transferred on 01/09/2020			350,000						350,000
				1,320,000					1,320,000
				400,000					400,000
				230,000					230,000
				200,000					200,000
Additions									
Gain/(Loss) on Revaluations (+/-)									
Gain/(Loss) on Disposals (+/-)									
Transfers (+/-)									
Balance carried forward as at 31/08/2021		295,000	350,000	2,150,000					2,795,000
Sale of Churches									
(iii) Gain/(Loss) on Disposals (+/-)					162,606				162,606
Total Gain/(Loss)					162,606				162,606
Net Book Value									
Brought forward as at 31/08/2020		295,000							295,000
Assets Transferred on 01/09/2020			350,000	2,150,000					2,500,000
Carried forward as at 31/08/2021		295,000	350,000	2,150,000			-	-	2,795,000

Notes:

- (i) Assets brought forward as at 31/08/2020 were from the Ashton-under-Lyne Circuit for 1 manse
- (ii) The assets from the Hyde & Denton and Glossop Circuits were transferred on 01/09/2020, being 4 manses from Hyde & Denton and 1 manse from Glossop
- (iii) There was a gain from the sale of Zion Church prior to the merger of the 3 circuits, with the monies received in to the Circuit Model Trust Fund in this financial year

12. Investments

The funds that support the Circuit Model Trust Fund (and any Manses Funds) are held by TMCP (The Trustees For Methodist Church Purposes) in Trustees Interest Funds on which interest is credited to the accounts each quarter. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Analysis of endowment investment

		This year	Previous year
Investments held in TMCP endowment funds		20,962	20,126
Other endowment investments		Nil	Nil
	Total	20,962	20,126

Change in investment values

Carrying value at beginning of year		20,126
Add: additions to investments (interest/dividends)		142
Add: revaluations		834
Less: admin costs & interest paid		140
Carrying value at end of year		20,962

13. Analysis of current assets

This year Last year

Debtors and prepayments

Prepayments (insurance)

Other debtors

Total debtors and prepayments

£	£
Nil	393
Nil	Nil
Nil	393

Analysis of cash at bank

Bank balance held in CFB

Bank balance held in Co-op

Total Cash and Bank

266,433	5,805
161,288	62,671
427,721	68,476

14. Analysis of current liabilities and long term creditors

Trade Creditors

Other Creditors

Total Current Liabilities

Nil	Nil
1,795	1,112
1,795	1,112

15. Capital Commitments and Contingent Liabilities

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

No Contingent liabilities were identified at 31st August 2021.

Glossop & Tameside Methodist Circuit

16. Loans

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

Repayment due

[illegible]

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Ashton-under-Lyne Brought Forward as at 31/08/2020	Glossop Assets Transferred on 01/09/2020	Hyde & Denton Assets Transferred on 01/09/2020	Opening Balance Total as at 01/09/2020	Income	Expenditure	Transfers	Gains/(Losses) on Sale of Fixed Asset (Church)	Closing Balance Total as at 31/08/2021	Purpose of the fund
General Account (including TMCP unrestricted investments)	392,226	373,692	2,320,352	3,086,270	336,094	396,585	254,000		3,279,779	Gains/(Losses) from: Gains from the sale of Zion Church prior to the merger of the 3 circuits, with the monies received in to the Circuit Model Trust Fund in this financial year
Circuit Model Trust Fund (CMTF)	463,991	44,894	14	508,899	1,584	28,190	-254,000	162,606	390,899	
Totals	856,217	418,586	2,320,366	3,595,169	337,678	424,775	Nil	162,606	3,670,678	

Restricted Funds

Restricted Fund Name	Ashton-under-Lyne Brought Forward as at 31/08/2020	Glossop Assets Transferred on 01/09/2020	Hyde & Denton Assets Transferred on 01/09/2020	Opening Balance Total as at 01/09/2020	Income	Expenditure	Transfers	Gains/ (losses)	Closing Balance Total as at 31/08/2021	Purpose of the fund
Internal Organisation (Emmaus)	7,292		5,370	7,292	13,997	353			6,939	For specific areas of Circuit's local mission:-
Internal Organisation (Helping Hands)			5,370	5,370	15,952	15,952			3,415	Emmaus and Helping Hands
Totals	7,292	Nil	5,370	12,662	13,997	16,305	Nil	Nil	10,354	

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
TMCP Investments	Various bequests		20,962	
		Totals	20,962	
		TOTAL	3,701,994	

Glossop & Tameside Methodist Circuit

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 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

Rowena Mellor

Date

30.3.22

Name of Treasurer

Mrs Rowena Mellor

Address

5 Water Grove Road
Dukinfield
Cheshire SK16 5QJ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting at its meeting on the 23rd of March 2022 and were approved.

Signature of the Chair
of the meeting

Hazel A Cook

Name of the Chair of
the meeting

HAZEL A COOK

Date

30.3.2022

Independent Examiner's Report to the Trustees of the Glossop & Tameside Methodist Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2021.

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, and with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)] have not been met, or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) 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.

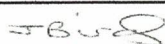
Independent Examiner's Qualifications

I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies, and being a licensed accountant (regulated by the Association of Accounting Technicians) - licence number 1003659).

Name of independent
examiner

Miss Jacqueline Bird F.M.A.A.T.
(Licence Number: 1003659)

Signature of
independent examiner



Name of firm (where appropriate)

Community Accounting Lancashire C.I.C.

Address

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

Date

7th of April 2022

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period from 1st September 2019 to 31st August 2020

Charity name: (Formerly)The Hyde & Denton Methodist Circuit 19/21: Renamed as the Glossop & Tameside Methodist Circuit

Charity registration number: 1150558

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union a) the advancement of the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church b) Any charitable purpose for the time being of any Connexional District, Circuit, local or other organisation of the Methodist Church c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The Trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion The Trustees achieve the advancement of the Christian Faith through its' five churches, its' Methodist Community Centre, and its' Community Outreach Helping Hand provision. The work of the Trustees is supported by the Circuit Superintendent by the Circuit Deacon and by five local preachers and two worship leaders.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	It is confirmed that the trustees have regard to the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	- Due to Covid restrictions the circuit established new communications covering digital/zoom Christian services, printed materials for members not online, weekly digital and printed newsletters. Further, the work of the five churches pastoral teams was strengthened with regular weekly phone contact and support services for our more isolated members. Detailed risk assessments were embedded. - Throughout the year, the circuit was working towards a merger with two other Methodist Circuits (merged September 2020) for the purpose of mutual benefit, efficiencies, equipping for the future. Due to the emerging amalgamation of circuits, the Hyde & Denton Circuit changed its name to the Glossop & Tameside Methodist Circuit. - The Helping Hand Charity Shop (Hyde) continued to operate until Covid restrictions applied and through this served the local communities to reduce the effects of isolation and deprivation. Whilst the shop was closed, plans were made to move to larger premises and to expand the services to meet additional local need. - A second Helping Hand Shop was opened at a sister church in Denton and established its role in providing outreach services to another community. - The Haughton Green Methodist Church closed for Christian worship and the Circuit Trustees agreed to retain the building for use as a community outreach centre. Plans for outreach work were severely hampered by Covid. The 'Social Value' achieved for/with society as a whole has been enhanced with the extension of the Helping Hand services and the opening of the Haughton Green Methodist Centre.
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Financial Review

Review of the charity's financial position at the end of the period	Full, independently examined, accounts for the charity for the period of this report are attached.
Statement explaining the policy for holding reserves stating why they are held	The Reserves Policy for the Circuit is based on holding a sum equivalent to six months average expenditure, which is regarded as sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue in the short term to fund planned activities in the event of the closure of a large church or an inability to raise the Circuit assessment from churches.
Amount of reserves held	£82,000
Reasons for holding zero reserves	Not Applicable
Details of fund materially in deficit	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	As of 01 st September 2020 the Hyde & Denton Methodist Circuit will merge with the Glossop and Ashton-u-Lyne Methodist Circuits; these two circuits will be amalgamated into the Glossop & Tameside Methodist Circuit. This will strengthen the charity

Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Deed of Union(1932) and Methodist Church Act (1976)
How is the charity constituted?	Act of Parliament
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	All presbyters are ex-officio trustees Some trustees appointed by Church Councils
The charity's organisational structure and any wider network with which the charity works	A circuit within the Manchester & Stockport Methodist District, accountable to the Methodist Connexion

Reference and Administrative details

Charity name	Tameside & Glossop Methodist Circuit
Other name the charity uses	(Formerly) Hyde & Denton Methodist Circuit
Registered charity number	1150558
Charity's principal address	Glossop & Tameside Methodist Circuit Office Haughton Green Methodist Centre Two Trees Lane Denton M34 7AJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev David Hardman	Ex-officio		Ex-officio
2	Deacon CM Hamilton	Ex-officio		Ex-officio
3	Dorothea Charlton			Church Council
4	David Charlton			Church Council
5	John Bowery			Church Council
6	Lynn Quinn			Church Council
7	Anne Beeley			Church Council
8	Olive Harper			Church Council
9	Mary Goodliffe			Church Council
10	Elizabeth Mather			Church Council
11	Margaret Stringer			Church Council
12	Joan Ryan			Church Council
13	Pauline Heywood			Church Council
14	June Charlton			Church Council
15	Betty Dicks			Church Council
16	Marjorie Ashworth			Church Council
17	Dorothy Wanjohi			Church Council
18	Julie Overton			Church Council
19	Neil Charlton			Church Council
20	Bill Goldthorpe			Church Council
21	Jannine Wellock			Church Council
22	Stuart Heywood			Church Council

23	Karen Attaway			Church Council
24	Helen Murphy			Church Council
25	Kathleen Sidebottom			Church Council

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Trustees for Methodist Church Purposes Central Buildings Oldham Street Manchester M1 1JQ		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Exemptions from disclosure

Reason for non-disclosure of key personnel details - N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees: Covid restrictions limiting personal contact

Signature(s)		
Full name(s)	David Harman	Joan Ryan
Position (eg Secretary, Chair, etc)	Circuit Superintendent	Circuit Treasurer

Date 16th February 2021

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

Hyde & Denton	Circuit
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**FOR THE YEAR ENDED
31 AUGUST 2020**

Manchester & Stockport	District	Circuit no	19/22
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Registered Charity - Charity Registration number

1150558

If not a registered charity **Her Majesty's Revenue and Customs Gift Aid number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

Ministers:

Rev'd David Hardman
Deacon Michelle Goddard
x
x
x
x

Circuit Stewards:

Mrs. H. Murphy
Mrs. J. Ryan
Mr. D Charlton
Mr. J. Bowery

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Treasurer:

Mrs. J. Ryan

SECTION A			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£	£
a2	Assessment/Share		114,271	8,283		122,554	132,916
a3	Capital receipts		8,396			8,396	
a4	Bank and CFB interest and Investment income		702			702	4,490
a5	Grants						
a6	Other receipts		33,350			33,350	34,460
a7	TOTAL RECEIPTS		156,719	8,283		165,002 (a8)	171,866

SECTION B							
b1	PAYMENTS						
b2	Stipends, salaries, NIC, Pension and travel costs		85,068			85,068	76,233
b3	Manse Costs		(1,389)			(1,389)	29,191
b4	Administration etc		745			745	1,244
b5	District Assessment		29,052			29,052	28,301
b6	Grants & donations						5,000
b7							
b8	Other payments		12,160			12,160	8,244
b9	TOTAL PAYMENTS		125,635			125,635 (b9)	148,213

SECTION C							
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b9)	31,083	8,283		39,366	23,653
c2	Total funds brought forward from last year		130,986			130,986 (c6)	130,986
c3	Sub total	(c1+c2)	162,069	8,283		170,352	154,639
c4	Transfers and adjustments					(c7)	1
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	162,069	8,283		170,352 (c8)	154,640 (c6)

SECTION D					
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)				
d1	Balance brought forward from last year				
d2	Offerings/Gifts - received for external organisations			590	
d3	Offerings/Gifts - passed to external organisations			590	
d4	BALANCE STILL TO BE PAID (d1 + d2 - d3)				

SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING**SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2020 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS		Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1	Helping Hand	34,144	29,388	4,756		748	5,503
e2							
e3							
e4							
e5							
e6							
e7							
e8	Sub total of Internal Organisations funds	34,144	29,388	4,756		748 (e11)	5,503 (e12)
e9	Circuit accounts (totals brought forward from page 2 - totals column)	165,002 (a8)	125,635 (b9)	39,366	(c7)	130,986 (c6)	170,352 (c8)
e10	TOTAL CASH FUNDS HELD BY CIRCUIT	199,145	155,023	44,122		131,734 (x)	175,856 (y)
Continue on a separate sheet if necessary and bring the totals forward		TOTAL RECEIPTS	TOTAL PAYMENTS				

SECTION F**STATEMENT OF ASSETS AND LIABILITIES****CIRCUIT - CASH FUNDS HELD at 31 August 2020**

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand		
f2	Bank Current Account	33,501	48,891
f3	Bank Deposit Account		
f4	Central Finance Board	105,881	113,178
f5	Trustees for Methodist Church Purposes	19,808	8,283
f6	Other funds		
f7	SUB TOTAL	159,190 (c6)	170,352 (c8)
f8	Total funds held by Internal Organisations (the closing balance totals above) (e12)	748 (e11)	5,503 (e12)
f9	TOTAL CASH FUNDS HELD BY CIRCUIT	159,938 (x)	175,855 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

		At 1 September 2019	At 31 August 2020
g1	Investments (include Endowments)		
g2	Land and Buildings (see notes re Insurance value)	650,000	650,000
g3	Other Assets		
g4	Loan(s) - show amount outstanding at year end		
g5	Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Date

Name

Address

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on

and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting

Date

Independent Examiner's Report to the Trustees of the

Hyde & Denton

Circuit

This Report is on the Circuit Accounts for the year ended 31st August

2020

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider it is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply appropriate*

- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

** Please circle as appropriate*

Name

Signature

Relevant Professional qualification or body

Address

Date

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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** Please circle as appropriate*

Name

Signature

Relevant Professional qualification or body

Address

Date

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Joan Ryan

Date

8/10/2020

Name

JOAN RYAN

Address

112 LUMN RD
HYDE, CHESHIRE. SK14 1PR

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting

Date

Independent Examiner's Report to the Trustees of the

Hyde & Denton

Circuit

This Report is on the Circuit Accounts for the year ended 31st August

2020

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider it is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.