

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

Sale	Circuit
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**FOR THE YEAR ENDED
31 August 2024**

Manchester & Stockport	District	Circuit no	1909
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Registered Charity - Charity Registration number

1151757

If not a registered charity **His 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 Glayne Worgan

Circuit Stewards:

Ruth Julian
Judith Meredith
Gill Holden
Colin Norman

Treasurer:

Helen Norman

SECTION A			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
	RECEIPTS	Note	£	£	£	£	£
a1	Assessment/Share		153,756			153,756	159,866
a3	Capital receipts						
a4	Bank and CFB interest and Investment income		7,320			7,320	4,728
a5	Carrington Lane Income		42,450			42,450	
a6	Other receipts		33,100			33,100	150
a7	TOTAL RECEIPTS		236,626			236,626 (a8)	164,744

SECTION B							
	PAYMENTS						
b2	Stipends, salaries, NIC, Pension and travel costs		64,944			64,944	89,966
b3	Manse Costs		34,193			34,193	41,955
b4	Administration etc		2,332			2,332	7,331
b5	District Assessment		24,220			24,220	24,958
b6	Grants & donations		1,750			1,750	1,500
b7	Carrington Lane Costs		42,574			42,574	
b8	Other payments		1,914			1,914	30,252
b9	TOTAL PAYMENTS		171,927			171,927 (b9)	195,962

SECTION C							
	NET RECEIPTS/PAYMENTS FOR THE YEAR						
c1	(a7-b9)		64,699			64,699	(31,218)
c2	Total funds brought forward from last year					165,331 (c6)	165,857
c3	Sub total	(c1+c2)	64,699			230,030	134,639
c4	Transfers and adjustments					1 (c7)	
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	64,699			230,031 (c8)	134,639 (c6)

SECTION 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					
d3	Offerings/Gifts - passed to external organisations					
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 2024 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						
e2						
e3						
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds					(e11)	(e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	236,626 (a8)	171,927 (b9)	64,699	1 (c7)	165,331 (c6)	230,031 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	236,626	171,927	64,699	1	165,331 (x)	230,031 (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 2024**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	46,897	43,037
f3 Bank Deposit Account		
f4 Central Finance Board	118,434	186,993
f5 Trustees for Methodist Church Purposes		
f6 Other funds		
f7 SUB TOTAL	165,331 (c6)	230,031 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	(e11)	(e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	165,331 (x)	230,031 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

	At 1 September 2023	At 31 August 2024
g1 Investments (include Endowments)	6047.55	6153.18
g2 Land and Buildings (see notes re Insurance value)	1,095,897	1,095,897
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 and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer *H. N. Norman* Date *16.1.25*

Name and address of treasurer Helen Norman, 48 Framingham Road, Sale M33 3SH

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on 3rd March 2025

Signature of the Chair of the meeting Rev Jackie Bellfield

Name of the Chair of the meeting Rev Jackie Bellfield Date 3 March 2025

Independent Examiner's Report to the Trustees of the Sale Circuit

Charity Number 1151757

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Sale Circuit for the year ended 31 August 2024 set out on pages ... to As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

* delete or circle as appropriate

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I ~~have~~/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner D Phillips

Name of independent examiner MR DAVID PHILLIPS

Relevant professional qualification of independent examiner N/A

Name of firm (where appropriate)

Address 4 CRANMERE DRIVE

..... SALE CHESHIRE Post Code M33 4LB

Date 15th January 2025

* delete or circle as appropriate

SALE METHODIST CIRCUIT Sep 1st 2023 to August 31st 2024

Notes for Accounts - Income

a2	Assessment	£153,756.00	£153,756
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a4	<u>Interest Investment Income</u>		
	CFB Interest General	£5,072.44	
	Trust Income	£271.54	
	CFB Interest Manses	£1,976.10	
		£7,320.08	£7,320

a6	<u>Other Receipts</u>		
	Donation	£200.00	
	Lock Lane and Willows Rental	£32,900.00	
	Carrington Lane	£42,450.00	
		£75,550.00	£75,550

	TOTAL INCOME	£236,626
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	Opening Balance Nat West	£16,203.76	
	Net Cash in Transit		
	Opening Balance CFB	£82,378.56	
	Opening Balance Manses CFB	£36,056.00	
	Opening Balance Lloyds	£30,693.13	£0
		£0.00	£0
		£165,331.45	£165,331

	Income + Opening Balances	£401,958
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Notes for Accounts - Expenditure

b2	<u>Stipends, Salaries, Travel</u>		
	Stipends, NIC, Pension, Levy, Travel	£37,446.45	
	Lay salaries, NIC, Levy, Travel	£27,497.62	
	Lay Allowances	£0.00	
		£64,944.07	£64,944

b3	<u>Manse Costs</u>		
	Maintenance /Repairs/Office	£28,090.40	
	Insurance	£2,303.77	
	Council Tax	£2,694.71	
	United Utilities	£347.81	
	Gas Service	£320.50	
	Security	£436.03	
	Insurance Claim	£0.00	
		£34,193.22	£34,193

b4	<u>Administration</u>		
	Telephone	£1,197.83	
	Printing and Plans	£194.90	
	Website Maintenance	£579.98	
	Publications	£0.60	
	Postage	£17.90	
	Stationery	£52.67	
	Ink	£242.50	
	Admin other Expenses	£45.30	
	Office Rent	£0.00	
		£2,331.68	£2,332
b5	District Assessment	£24,220.00	£24,220
b6	CAP (Isaiah 58 Trust)	£1,750.00	£1,750
b7			
b8	<u>Other Payments</u>		
	Quinquennial	£900.00	
	Supernumeraries	£0.00	
	Training in Ministry	£97.87	
	Development in Ministry	£333.00	
	Bowling Club	£402.80	
	Carrington Lane	£42,574.15	
	Safeguarding	£0.00	
	Mission	£180.00	
	Building Admin	£0.00	
		£44,487.82	£44,488
	TOTAL EXPENDITURE		£171,927
	Closing Balance Nat West	£23,677.14	
	Closing Balance CFB	£142,601.38	
	Closing Balance Manses CFB	£44,392.10	
	Closing Balance Lloyds	£19,360.12	
		£230,030.74	£230,031
	Expenditure + Closing Balances		£401,958
c1	Income less Expenditure		£64,699
c4	<u>Transfers and Adjustments</u>		
	Compensation for rounding anomalies		
d	Money Received and Passed on		£0
e	Internal organisation		

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	<u>Combined Balances</u>	
f2	Gen Nat West	£23,677.14 £23,677
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f4	General CFB	£142,601.38
	Manses CFB	<u>£44,392.10</u>
		£186,993.48 £186,993
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f7	Total Cash in Circuit Accounts	£210,670.62 £210,671
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f9	Total Cash Funds in Circuit	£210,671
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	<u>Other Assets and Liabilities</u>	
g1	Walker Bequest Trust 10061 (B)	£2,521
	Ex Egerton Street Trust 5510 (A)	£120
	Wm Bennitt Trust 7628B (F)	£1,598
	Wm Bennitt Trust 7628C (F)	£1,599
	Ex Egerton Street Trust 767 (P)	£316
		£6,153
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g2	Buildings Willows	£483,157
	Buildings Chelt Drive	£364,026
	Buildings Lock Lane	£248,714
		£1,095,897
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12P	Kingsway	Hootin Annies	Mike Hall	Other	
3000		£800.00	£200		
3000	£730.00	£120.00	£100		
3000	£730.00	£160.00			
3000	£730.00	£160.00			
3000	£730.00				
3000	£730.00				
50.00	£730.00				
3000	£730.00				
2000	£730.00				
2000					
2000	£400.00				
2100	660				
	730				
	400.00				
32,150.00	8,760.00	1,240.00	300.00	0.00	

Property	Waste	Gas	Electric	Water	Insurance	Hygiene	Other
£240.00	£6.57		£333.35	£118.78	£2,805.44	£16.63	
£92.00	£93.60	£89.59	£371.44	£114.84	£222.62	£16.63	£14.00
£1,194.00	£7.20	£91.64	£396.76	£125.16	£229.06	£16.63	£30.00
£1,030.47		£99.73	£368.25	£95.70	£-141.40	£16.63	£34.50
£405.00		£150.75	£300.23			£16.63	
£168.30		£193.04	£343.95	£121.97		£16.63	
£84.00	£93.60	£857.62	£327.46	£56.67		£16.63	£8,340.00
£161.21		£2,381.06		£77.96		£16.63	
£9.00	£47.94	£23,654.41		£107.93		£16.63	£161.40
£961.03		£39.24		£112.23		£16.63	£3,600.00
£660.00		£-23,654.41		£107.93		£16.63	
£375.00		£3,113.31		£112.23		£16.63	£264.00
		£222.82		£87.61			£172.14
		£161.92					£456.00
		£5,369.87					
		£2,922.26					
		£373.08					
		£29.05					
		£698.33					
		£84.15					
£5,380.01	£248.91	£16,877.46	£2,441.44	£1,239.01	£3,115.72	£199.56	£13,072.04

42,574.15