



WEMBLEY CIRCUIT
OF THE METHODIST CHURCH
(Registered Charity No 1169392)

TRUSTEES' REPORT and
FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 AUGUST 2022

Superintendent Minister

The Revd. Sonia Hicks
10 Kingsway, Wembley
HA9 7QR

Bankers

HSBC PLC.
4-8 Victoria Street, Westminster,
London SW1H 0NJ

Treasurer

Samuel Aboah
9 Lawrence Avenue,
London NW10 8EQ

Independent Examiner

Noel. Rajaratnam
19 Deane Avenue,
Ruislip, HA4 6SP

WEMBLEY CIRCUIT OF THE METHODIST CHURCH (35/23)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Governance:

The governing body of the Methodist Church is the Conference which meets once every year. The authority under which the conference acts is given by the Methodist Church Act 1976.

The Methodist Circuits whose incomes exceeded £100k for the year ended 31st August 2007 were required to register with the Charity Commission. The 2006 Charities Act came into force in November 2006. Our registered charity number is 1169392 following re-registration with the charity commission and the filing of the accounts for previous years.

The Wembley Circuit is one of the circuits that operate within the London District of the Methodist Church. The circuit comprises of four churches located as shown below:

- Ealing Road
- Neasden
- Park Lane
- Sudbury

The Managing Trustees of the circuit are:

Ministers:

Revd. Sonia Hicks (Superintendent)
Revd. Nigel Wright

Circuit Stewards:

Mr. Gerard Davis
Mr. Abraham Deveer
Mr. Samuel Aboah

Circuit Secretary:

Mr. Jeffrey Ekuful

In addition, there are representatives from the individual churches within the circuit, as stated in the Constitution Practice and Discipline (CPD) of the Methodist Church.

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Trustees:

The managing trustees other than those named in the previous page, that served during the year were as follows:

Diana Kokora

Ben Abadji

Joseph Kingsley–Nyinah

Rev Conrad Hicks

Victoria Butler-Aggrey

Joe Hagan

Sophia Odoom

Francis Arthur

Adrian Perry

Anna Kingsley–Nyinah

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' Responsibilities:

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply these consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Wembley Circuit of the Methodist Church and enable them to ensure that the accounts comply with the Standing Orders of the Methodist Church and the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and other relevant regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Annual Report:

The trustees have had due regard to the guidance published by the Charities Commission on public benefit. Property matters were discussed in the leadership meetings as well as at the circuit trustees meetings.

It is important to acknowledge the huge commitment of time and energy made by members to continue the work of our Lord's Mission in their locality and within the Circuit.

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Wembley Circuit Mission & Ministry Policy is to:

- Provide inspiring Worship & nurturing Fellowship
- Develop & participate in Evangelism, Social Justice & Mission
- Create Dynamic Leadership

Superintendent Report:

- For the Wembley Circuit, the year has been more unusual because the Superintendency was shared by three different presbyters. For most of the year, I was fulfilling the role of President of the Methodist Church in Britain and therefore was not in the Circuit from July 2021 until June 2022. Rev. Mike Long, from the Notting Hill Circuit, took on the role of Superintendent during most of this period. When Rev. Long was on sabbatical, Rev. Rachel Bending, from the Ealing Trinity Circuit, supported the circuit churches. We wish to place on record our gratitude to both individuals and the members of the Circuit who, during this time, carried additional responsibilities.
- As the nation emerged from the Covid-19 epidemic, so church activities began to increase. Once again, we could sing during worship, mingle afterwards, and recommence pastoral visits in homes. Church meetings were held in person and Circuit life has resumed. This meant that property projects placed on hold could be restarted.
- The Circuit's association with the MHA homes in the locality were also resumed. Once again, an afternoon service is offered to MHA Kenbrook on the third Sunday of each month. It is hoped that the services at MHA Riverview Lodge will resume in the near future.
- At the end of July, the circuit held a Farewell Service for Rev Kofi Tekyi-Ansah who had pastoral charge for Ealing Road and Sudbury churches. There was a good turnout from across the four churches and a noticeable 'buzz' as old acquaintances were reawakened. We thank Rev. Tekyi-Ansah for his work in this Circuit and particularly for challenging so many people to pursue local preaching. There are presently four Local Preachers on Trial/on Note and three of them are from either Ealing Road or Sudbury churches.
- So, as can be seen above, the Wembley Methodist Circuit continues to serve God faithfully in this part of His vineyard.

Activities conducted under the guidance of the Circuit were as follows:

- The Circuit Invitation Committee were engaged in the Connexional Stationing process and gave God thanks for the recommendation of Revd Nigel Wright as a match for the Wembley Circuit. The Circuit is delighted to report that after a day of meetings with Revd Nigel, his wife Heather and appropriate members of the Circuit, we confirmed to the District Chair that a mutually agreed match had been made.
- A room at Sudbury church was completed re-decorated and fitted out as an office for the Minister.

- The Circuit is taking forward the decision to set up a bank account with the Charitable Aid Foundation Bank. This will help to facilitate even faster payment of bills using online dual signatory approval mechanism.

Worship and Communication with Members

- Members were very happy to return to worship physically in the Churches. There were initially various uncertainties about the safety protocols but generally members favoured the continued social distancing, wearing of masks, sanitising of hands and adhered to refraining from singing.

Manse:

- A House of Multiple Occupation (HMO) Licence and the relevant consents were successfully obtained from TMCP to enable new tenants (a Family of 6 people) to occupy the 24 Park View Road manse in November 2021 [The manse is located in a ward which the Council specifies as one requiring rented property to be covered by a relevant licence]. The property was completely redecorated internally to a required standard by 5 members of the Men's Fellowship in the Circuit.
- Extensive work was started on the external walls and buildings and garden of the 22 Pasture Road manse.

Circuit Appointments

- The role of the Circuit Safeguarding Officer continues to be vacant but efforts continue to be made to fill this essential role.
- It is with deep regret that we report the death of Marcia Podd who following the extension of her contract as the Circuit Administrator continued to work with enthusiasm and diligence to harmonise the Circuit's administrative affairs. She is sadly missed.
- Anna Kingsley-Niynah was appointed as Circuit Prayer Coordinator

2nd Wembley Boys Brigade & Girls' Association (BBGA):

- It was good to finally come back together for the 2021 – 2022 session. But there was great sadness over the loss of 2 officers Sheila Wilkes and Ezra Thomas, both of whom had been a big part of our company for over 40 years.
- We are now down to 4 leaders one of which is unable to attend at present due to work commitments. 5 members have not been able to start back this session. We are pleased to have 4 members in the younger age group and 5 members in the older age group.
- For the new session (September) we would be pleased to have a lot more members and some new leaders or volunteers to do different activities including leading bible class (a devotional time).

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Investment Policy:

The investment of surplus funds is operated via the Central Finance Board (CFB) of the Methodist Church. CFB aims to provide high quality investment service seeking above average returns for long term investors, whilst ensuring that the securities held by all its funds are in line with the ethical policy of the Methodist Church. The circuit has its funds held in a deposit account with CFB. The Restricted Fund which is mainly funds from sales of properties is managed by Trustees for Methodist Purposes (TMCP). These funds are also invested with CFB. It is now opportune for the Circuit as Managing Trustees to think how best these funds could be utilised for the benefit of the Mission.

Risk Management:

The Circuit hopes to undertake a review of the risk policy and has produced a Risk Register highlighting the various risks facing the circuit and churches, the impact and the likelihood of it happening. The main headings under which these risks have been categorised are:

- Trustees' Responsibilities
- Membership and Mission
- Resources, People and Property
- Financial
- Legal

These risks once acknowledged and agreed will be reviewed regularly to ensure effectiveness. The church treasurers have also been informed of the need for these risk assessments. It is hoped that all churches will undertake these as part of their compliance activities.

Financial Review:

- The Financial statements have been prepared in accordance with the charities SORP - Accounting and Reporting by Charities.
- The Fund for Ministry raised was 106k. The interest earned on both restricted and unrestricted funds was £3.6k. Income from leasing of the manse at Park View amounted to £23k thereby increasing total income for the year to 153.6k. The total circuit expenditure amounted to £176.7k. This included an amount of £6.4k for a levy made on the balances with TMCP as stated in the CPD of the Methodist Church.
- The funds carried forward at the end of the year were £67.1k unrestricted and £121.5k restricted.
- The price value of units held with CFB via as at 31 August 2022 was £27.398 compared to the previous year of £30.188. During the year 1423 units were sold, hence at the end of the year there were 3,928 units worth £107.6k.
- The manse at 24 Park View was leased out at a rental of £2300 per month from February 2022. All property matters were managed and coordinated supported by circuit stewards.
- As Christians, we have to take God's truth and mission forward, carried and defended by those who have committed their lives to God's Son. It is an important task and an awesome responsibility and a profound privilege to have this commission.

Samuel Aboah - Circuit Treasurer

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

INDEPENDENT EXAMINERS' REPORT

TO THE TRUSTEES OF WEMBLEY CIRCUIT OF THE METHODIST CHURCH

I have examined the accounts of Wembley Circuit of the Methodist Church for the year ended 31 August 2022 set out on pages 10 to 17. These accounts have been prepared under the accounting policies set out on page 12.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act. The examining work has been undertaken so that I might state to the charity's trustees those matters we are required to state to them in the report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for the work, for this report, or for the opinions formed.

Respective responsibilities of trustees and auditors

As described on page 3, the trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

I was appointed as an independent examiner under section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. My responsibility is to examine the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounts give a true and fair view and are prepared in accordance with the Charities Act 1993. I also report to you if, in my opinion, the information given in the Trustees' Report is not consistent with those accounts, if the charity has not kept sufficient accounting records, if the charity's accounts are not in agreement with those accounting records or if we have not received all the information and explanations we require for our audit.

I have read the Trustees' Report and consider the implications for my report if I become aware of any apparent misstatements within it.

Basis of my opinion

I conducted the examination in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed the examination so as to obtain all the information and explanations which we considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounts.

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

REPORT (CONTINUED)

TO THE TRUSTEES OF WEMBLEY CIRCUIT OF THE METHODIST CHURCH

Opinion

In my opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the Circuit's affairs as at 31 August 2022, and of its incoming resources and application of resources, for the year then ended; and
- the accounts have been prepared in accordance with the Charities Act 1993.

Noel. Rajaratnam, FCMA, CA, B Sc

Date:

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds £	2021 Funds £
Incoming Resources					
Incoming Resources from generated Funds:					
Circuit Assessment	8	106,000		106,000	104,000
Investment Income and Interest		42	3,585	3,627	3,502
Other Incoming Resources:					
Connexional		1,500		1,500	-
Rent from Manses		23,000		23,000	28,400
Covid DAF Grant for Churches		-		-	5,210
DAF Grant for Administrator		16,100		16,100	12,000
Sundry Income		3,883		3,883	2,667
Loss on sale of CFB units	1423 @ (30.356- 30.688)	-	(472)	(472)	-
Total Incoming Resources		150,525	3,113	153,638	155,779
Resources Expended					
Charitable Activities:					
Direct Mission and Ministry	7a	64,411		64,411	96,151
District Assessment	7b	33,104		33,104	33,104
Maintenance of Property	7c	60,445		60,445	18,073
Grants	7e	3,000		3,000	26,200
Governance Costs:					
District Levy - Restricted Fund	7b		6,413	6,413	4,751
Circuit Administration	7d	8,902		8,902	9,222
Investment Management	7d		508	508	290
Total Resources Expended		169,862	6,921	176,783	187,791
Net Incoming / (Outgoing) resources before transfers					
Transfer between funds		(19,337) 40,000	(3,808) (40,000)	(23,145) -	(32,012) -
Net (outgoing)/incoming resources before other recognised gains/losses		20,663	(43,808)	(23,145)	(32,012)
Unrealised gains/losses on disposable tangible assets	3928 Shares @ (30.688 – 27.398)	-	(12,923)	(12,923)	34,782
Fund balances at 1 September 2021		46,524	178,254	224,778	222,008
Fund balances at 31 August 2022		67,187	121,523	188,710	224,778

The notes on pages 12 to 17 form part of these accounts

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	Unrestricted Funds	Restricted Funds	TOTAL Funds	2021 TOTAL
<u>ASSETS</u>		£	£	£	£
Tangible Assets					
Freehold Manses at cost	6	32,100	-	32,100	32,100
<u>Current Assets</u>					
Cash at Bank & Hand		40,692	13,904	54,596	36,496
Short Term Deposits		23,811	107,619	131,430	183,681
		64,503	121,523	186,026	220,177
Debtors and Prepayments	10	10,500	-	10,500	29,000
		75,003	121,523	196,526	249,177
<u>Current Liabilities Creditors: amounts falling due within one year</u>					
Creditors and accruals	11	7,816	-	7,816	24,399
Fund for Ministry in advance					
Net Current Assets		67,187	121,523	188,710	224,778
<u>Long Term Liabilities</u>		-	-	-	-
		67,187	121,523	188,710	224,778
Total Net Assets		99,287	121,523	220,810	256,878
<u>ACCUMULATED FUNDS</u>		£	£	£	£
Funds		67,187	121,523	188,710	247,778
Freehold Manse Fund		32,100	-	32,100	32,100
Accumulated Funds		99,287	121,523	220,810	256,878

The notes on pages 12 to 17 form part of these accounts.
Approved by the Trustees on and signed on their behalf by:

Rev. Sonia Hicks
Superintendent Minister

Jeffrey Ekufu
Managing Trustee

Samuel Aboah
Circuit Treasurer

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1. GENERAL

Wembley Circuit of the Methodist Church consists of four churches within the connexion of Great Britain. The accounts are prepared in accordance with the Constitution Practice and Discipline of the Methodist Church (C P D).

Each Church, Circuit and District of the Methodist Church is a separate charity. Each holds excepted status under Government Statutory Instrument 2002 No 1598. The registration requirements of the new Charities Act of 2006 which came into force in November 2006 have not as yet been extended to cover all our churches although some churches have already registered. The circuit registered in 12 May 2009.

The Circuit Managing Trustees are the members of the Circuit meeting.

2. ACCOUNTING POLICIES

- The financial accounts have been prepared under the historical cost convention as modified by the revaluations of Investments and on an accruals basis. The accounts have been prepared in accordance with the Constitution and Practice and Discipline of the Methodist Church, applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.
- Under certain exemptions applicable to the Methodist Church, the receipt and onward payment of monies for the District Assessment is not deemed to be part of the incoming resources of the circuit for the purposes of deciding whether an independent external examiner or an auditor should report on these accounts.
- Freehold Manses are shown at the historic cost of acquisition. Currently there are three manses housing two serving ministers and the other leased out on short term basis.
- It is the policy of the Circuit to endeavour to hold as free reserves an amount approximately equal to six months of likely expenditure.
- Unrestricted Fund cash resources surplus to meet day to day needs are deposited with the Central Finance Board of the Methodist Church. Restricted Fund monies are deposited with The Trustees for Methodist Purposes who in turn deposit the funds with the Central Finance Board of the Methodist Church.
- No depreciation is provided on the Circuit's manses. Given the length of life of the buildings and that these are maintained to a high standard, it is the opinion of the Trustees that the residual value would be sufficiently high to make any depreciation charge immaterial. This is in accordance with the principles and policies adapted by the Methodist Connexion.
- Stipendiary Circuit Ministers are eligible to join the Methodist Ministers' Pension Scheme (MMPS). The MMPS is a funded defined benefit scheme maintained by The Methodist Church of Great Britain. As the Circuit is unable to identify its share of the underlying assets and liabilities of the scheme, the Circuit has taken the advantage of the exemption in Financial Reporting Standard (FRS) 17, Retirement Benefits, and has accounted its contributions to the scheme as if it were a defined contribution scheme. The pension costs for the scheme represent the contribution payable by the Circuit in the year. The contribution rates are set each year by the Methodist Conference.

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3. STAFF

The Circuit met the stipends and expenses of the minister working in the Circuit during the year. The Circuit also employed lay worker responsible for administrative duties across the circuit. All other work is done by volunteers.

4. PENSIONS

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Retirement Scheme. The Circuit contributes 25.6% of stipends to the fund.

5. RESTRICTED FUND

This fund receives any monies arising from the sale or disposal of any land or buildings which are local or circuit property. Capital monies in the fund can be used for the purposes of land and buildings, the replacement or repair of buildings and for mission purposes as agreed by the circuit. It is the policy of the circuit to make grants of up to 10% of the costs of any eligible scheme after the relevant approvals have been obtained.

6. Deemed Cost of Manses

		£
22 Pasture Road	January 1951	3,800
24 Park View	August 1964	7,300
10 Kingsway	November 1972	21,000
		<hr/>
		32,100

WEMBLEY CIRCUIT OF THE METHODIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

7. Resources

Expended

a. Direct Mission and Ministry

	Un- Restricted Fund	Restricted Fund	2022 TOTAL	2021 TOTAL
	£	£	£	£
Stipends	28,555		28,555	58,812
National Insurance	2,712		2,712	5,483
Retirement Funds	7,575		7,575	14,883
Travel & Expenses	4,076		4,076	2,207
Lay Worker Administrator Costs	11,566		11,566	12,801
Telephones	1,447		1,447	1,344
Conferences and Training	-		-	-
Relocation Grant	8,168		8,168	(60)
Print, Post and Stationary	312		312	681
Ministry Total	64,411	-	64,411	96,151

b. District Assessment

District Assessment	33,104		33,104	33,104
District Levy - Restricted Fund		6,413	6,413	4,751
District Total	33,104	6,413	39,517	37,855

c. Maintenance of Property

Manse Repairs (see note 9)	47,925		47,925	6,078
Cost of Letting	1,884		1,884	-
Manse Insurance	3,182		3,182	2,968
Manse Furnishing	-		-	-
Manse Utility (Water&Gas)	1,234		1,234	2,034
Council Tax	5,571		5,571	4,892
Church Building Quinquennial	650		650	2,100
Property Total	60,445	-	60,445	18,073

d. Circuit Administration

Circuit office	5,200		5,200	5,200
Vestry Expenses	807		807	575
Sundries	2,295		2,295	2,847
Professional Costs	600		600	600
Shine Party & Healthy Day	-		-	-
Investment Management		508	580	290
Administration Total	8,902	508	9,410	9,512

e. Grants

Connexional

Grant Total**Total Resources Expended**

3,000	-		3,000	-
3,000	-		3,000	-
169,862	6,921		176,782	187,791

WEMBLEY CIRCUIT- METHODIST CHURCH

Notes to the Accounts for the period to 31 August 2021 continued

£

£

8. Circuit Assessment

Contributing Church:

Ealing Road

Neasden

Park Lane

Sudbury

2022 TOTAL	2021 TOTAL
38,000	38,000
15,000	15,000
25,000	23,000
28,000	28,000
106,000	104,000

Total

9. MANSE REPAIRS

Kingsway

Pasture Road

Park View

8,873	2,523
31,210	-
7,841	3,555
47,925	6,078

Total

10. DEBTORS AND PREPAYMENTS

Sundry Debtors (Rent / Assessments / Connexional)

Ealing Road Methodist Church

Sudbury Methodist Church

Neasden Methodist Church

1,000	-
2,000	19,000
2,500	-
5,000	10,000
10,500	29,000

Total

11. CREDITORS AND ACCRUALS

Ministerial Expenses

Quinquennial / Other Expenses / Repairs

Sundry Creditors – Professional Fees

Methodist Mission in Britain

Ealing Methodist Church

1,741	1,701
3,000	275
600	600
-	1,823
-	-
2,475	20,000
7,816	24,399

Total

12 NOTES TO THE CASH FLOW STATEMENT

			2022	2021
	Un-Restricted	Restricted	TOTAL	TOTAL
	£	£	£	£
Net (outgoing) / Incoming Resources	20,663	(43,808)	(23,145)	(32,012)
Decrease / (Increase) in Debtors	18,500	-	18,500	(17,000)
Increase / (Decrease) in Creditors	(16,583)	-	(16,583)	18,953
Unrealised Gains / (losses)	-	(12,923)	(12,923)	34,782
Net Cash (outflow) / Inflow from ordinary activities	22,580	(56,731)	(34,151)	4,723

Sort Code: 40 02 06					
Account Number: 30023299					
				£	£
Balance as per Bank Statement 31.08.2022					40,959.38
Less Cheques outstanding (In Transit):					
	102382 10/08/2021 Rev Sonia Hicks	Reimbursement of expenses	139.50		
	102384 10/08/2021 Rev John Swarbrick	Preaching and Travel Fees Jun - Aug 2022	128.35		
					267.85
Balance as per Cash Book @ 31 Aug 2022					40,691.53