

THE METHODIST CHURCH - WEST PENNINE MOORS CIRCUIT TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their Annual Report together with the financial statements of the charity for the year ended 31 August 2022.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The circuit shares the same charitable objectives and 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 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.

Aims

The Circuit seeks to live out the calling of the Methodist Church, which is summarised thus:

“The calling of the Methodist Church is to respond to the Gospel of God’s love in Christ and to live out its discipleship in worship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God’s presence and to celebrate God’s love
- To help people to grow and learn as Christians through mutual support and care
- To be a good neighbour to people in need and to challenge injustice
- To make more follower of Jesus Christ

Action and Public Benefit

The circuit encourages and supports the Churches within it in the provision of regular public acts of worship open to members of the church and non-members alike; the provision of sacred space for prayer and contemplation; the teaching of Christianity through sermons, courses and small groups; pastoral work, including visiting the sick and bereaved; the promotion of Christianity through the staging of events and services; the provision of youth clubs, senior citizens clubs, men’s meetings and women’s meetings etc. with a Christian ethos; promoting the whole mission of the church (and aiding social cohesion) through

activities for older people, parents and toddlers and other specific needs groups; and supporting other charities in the UK and overseas, financially and with prayer.

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 3 stipendiary Ministers and 1 full time lay worker, all members of the Circuit Leadership Team and all other Charity Trustees are unpaid volunteers.

ACHIEVEMENT AND PERFORMANCE

The Circuit Mission Statement is:

“The West Pennine Moors Circuit exists to enable, encourage and equip Methodist people to go in the power of the Holy Spirit to make whole-life disciples of Jesus, to transform lives and communities”.

The Circuit Leadership Team meets regularly to discuss the progress of the Circuit and to ensure that the decisions of the managing trustees are taken forward, and to make recommendations to the Circuit Meeting for future action.

To help the aim for cohesion across the Circuit, quarterly worship for the whole Circuit has been introduced and all churches are encouraged to join in any special activity a particular church is holding. The Circuit has committed financial resources towards supporting and providing a base for the Asylum Seeker and Refugee Community (ARC) Charity. ARC has its own Charity status.

FINANCIAL REVIEW

Risk Management

The Circuit Meeting is continuing to develop procedures for identifying and addressing the risks facing the charity. It has clearly outlined financial procedures and, in common with all 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.

Investment and Reserves Policies and Review

The Circuit Assessment is reviewed annually and covers the cost of ministerial oversight and pastoral care of the churches in the Circuit and the support of 3 Presbyterian ministers and 1 lay worker. The Circuit Advance Fund derives from sales of chapels and manses and is restricted by the Methodist Church. The Reserves Policy is held in agreement with the Charity Commission and has been earmarked for future staffing, and a subsidy should a shortfall occur in the Assessment.

Current Needs and Future Plans

Within the context of the calling of the Methodist Church (as set out above), the Circuit plans to:

- continue to support and encourage each local congregation in mission and ministry.
- establish and develop a training culture within the Circuit, encouraging lay preachers in their development, supporting probationers and facilitating the development of probationers in training.
- continue to review and actively manage the Circuit's investments in its financial and property resources, seeking to selectively release resources for mission, ministry and outreach.
- work through the Methodist Church stationing procedures to secure the appointment of new ministerial staff as vacancies are identified.
- continue to work ecumenically, especially in supporting and developing Local Ecumenical Partnerships, focussing on the Anglican-Methodist Covenant.
- develop both at Circuit and local level medium term plans for strategic development.

Going Concern

The Trustees have reviewed the circumstances of the Circuit and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The West Pennine Moors Circuit is part of the Methodist Church of Great Britain. The managing trustees operate within the Methodist Church Connexion and as such, their governing document is the Constitutional Practice and Discipline (CPD) of the Methodist Church. The document is available for inspection by appointment at the Circuit Office, c/o Antley Methodist Church, Blackburn Road, Accrington, Lancashire BB5 0DE

The West Pennine Moors Circuit is registered as a separate charity, number 1132674.

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.

Appointment of Trustees

All ministers, presbyteral and diaconal, stationed in the circuit by the conference or deemed to be resident in the circuit are members of the circuit meeting.

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

Each church is represented by a church steward, the church treasurer and representatives appointed by the Church Council in relation to the number of church members (one representative for every 60 members). The circuit meeting has the power to co-opt other members as necessary. As at March 2022 there were 54 members of the circuit meeting, a full list is available from the Superintendent Ministers manse.

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 Circuit Leadership Team and other officers, the Meeting has regards to the balance of skills and gifts that are needed to further the work of the church. New members of the Leadership Team are inducted by the Leadership Team.

Organisation

The Circuit Meeting is convened three times a year. The circuit leadership team, appointed by the circuit meeting, is responsible for acting on behalf of the of the circuit meeting at other times. The leadership team meets at least six times a year. The circuit meeting retains responsibility for setting the mission priorities of the circuit, the overall strategy to deliver these priorities, the invitation of ministers, the oversight of local churches, the admission of people to the office of Local Preacher, and decisions on formal explorations of call to ministry and candidates to the ordained ministry.

The leadership team is assisted in the task of financial oversight by the Circuit Treasurer.

The Methodist church appoints a minister to be the Superintendent Minister of the circuit, whose duties are set out in 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 law applicable to charities in England and Wales requires the Circuit Meeting to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Circuit Meeting has: - selected suitable accounting policies and applied them consistently - made judgements and estimates that are reasonable and prudent - stated whether applicable 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 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 steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

The Circuit's Independent Examiner, Ms Kim McNery, has indicated her willingness to accept reappointment.

ON BEHALF OF THE CIRCUIT MEETING



Rev Stuart Smith, Superintendent Minister

DATE 24th May 2023

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

	Notes to the account s	SANT & CFB General Fund (Unrestric ted) £	TMCP 9032 & 21421Circ uit Model Trust (Unrestric ted) £	ARC Designate d Funds (unrestric ted) £	Restrict ed Funds £	Endowme nt Funds £	Total 2021-22 £	Total 2020-21 £
Income								
1 Donations and legacies							0	6,950
2 Income from monetary investments		306	3,523		56	129	4,014	1,300
3 Income from investment properties		17,985					17,985	25,139
4 Assessments on Churches		185,342					185,342	216,077
5 Capital Receipts			345,829				345,829	0
6 Grants received							0	14,000
7 Other charitable income		17,967					17,967	14,666
8 Total income		221,600	349,353	-	56	129	571,137	278,133
Expenditure								
9 Grants and donations							0	0
10 Salaries and associated costs		146,689					146,689	176,034
11 Property maintenance		10,030					10,030	23,748
12 Insurance, Utilities etc		17,818					17,818	13,736
13 District Assessment & Levy		52,000					52,000	61,308
14 Depreciation							0	0
15 Office expenses		3,818					3,818	3,533
16 Other outgoings		14,618	801	14,034	6,024	6,074	41,553	58,940
17 Total charitable expenditure		244,972	801	14,034	6,024	6,074	271,907	337,300
18 Gains/(losses) on monetary investments							0	215
19 Gains/(losses) on investment properties								
20 Net income/(expenditure)		-23,373	348,551	-14,034	-5,969	-5,945	299,230	-58,952
21 Transfers between funds		23,074	50,918	11,848	- 85,840		0	0
22 Other gains/(losses)								
23 Net movement in funds		-299	399,469	-2,186	-91,809	-5,945	299,230	-58,952
24 Total funds brought forward		-	-	-	-	-	0	332,754
25 Total funds carried forward		- 299	399,469	- 2,186	- 91,809	- 5,945	299,230	273,802

Balance Sheet as at 31 August 2022

General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	ARC Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2020/21
£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	3,427,123				3,427,123	3,772,952
Investment properties					0	0
Investments					0	0
Total fixed assets	3,427,123	0	0	0	3,427,123	3,772,952

Current Assets

Debtors	38,894	0				38,894	86,649
Loans by the Circuit	0					0	80,000
Investments with TMCP		457,139		4,970	228	462,337	117,424
Central Finance Board Deposits	44,206					44,206	52,001
Cash at Bank and in hand	27,595					27,595	17,728
Total current assets	110,696	457,139	0	4,970	228	573,033	353,802

Current liabilities

Creditors (due in under 1 year)						0	80,000
Grants payable within 2020-21						0	0
Total current liabilities	0	0	0	0	0	0	80,000
Net current assets/liabilities	110,696	457,139	0	4,970	228	573,033	273,802

	110,994	57,670	2,186	96,779	6,173		
Total assets less current liabilities	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Long term liabilities (due after more than one year)							
Grants payable after 2020-21						0	0
Loans to the Circuit						0	0
						0	0
Net assets	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Funds of the Circuit

General Fund (Unrestricted)	3,537,818					3,537,818	3,883,946
Circuit Model Trust Fund (Unrestricted)		457,139				457,139	57,670
Designated Funds (Unrestricted)			0			0	2,186
Total Unrestricted Funds						3,994,957	3,943,802
Restricted Funds				4,970		4,970	96,779
Endowment Funds					228	228	6,173
Total Funds	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer



Date May 4th 2023

Name and address of treasurer Kate Prescott, 16 Blossom Avenue, Oswaldtwistle, Accrington

Post Code BB5 0FD

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 will be presented to the Circuit meeting held on: July 7th 2023

Signature of the Chair of the meeting:



Name of the Chair of the meeting: Rev Stuart Smith Date May 4th 2023

|

Independent Examiner's Report to the Trustees of the West Pennine Moors Circuit

Charity Number 1132674

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Pennine Moors Circuit for the year ended 31 August 2022 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.

Name of Circuit West Pennine Moors

No 21/02

Independent Examiner's Statement

The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Public Finance & Accountancy.

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable i.e. all R&P accounts*
- ~~the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P accounts*~~

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

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

Signature of independent examiner 

Name of independent examiner: Kim McNery

Relevant professional qualification of independent examiner: CIPFA

Name of firm (where appropriate):

Address: 3 Granville Road, Darwen

..... Post Code: ...BB3 2SS.....

Date: ...22nd May 2023.....

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

	Notes to the account s	SANT & CFB General Fund (Unrestric ted) £	TMCP 9032 & 21421Circ uit Model Trust (Unrestric ted) £	ARC Designate d Funds (unrestric ted) £	Restrict ed Funds £	Endowme nt Funds £	Total 2021-22 £	Total 2020-21 £
Income								
1 Donations and legacies							0	6,950
2 Income from monetary investments		306	3,523		56	129	4,014	1,300
3 Income from investment properties		17,985					17,985	25,139
4 Assessments on Churches		185,342					185,342	216,077
5 Capital Receipts			345,829				345,829	0
6 Grants received							0	14,000
7 Other charitable income		17,967					17,967	14,666
8 Total income		221,600	349,353	-	56	129	571,137	278,133
Expenditure								
9 Grants and donations							0	0
10 Salaries and associated costs		146,689					146,689	176,034
11 Property maintenance		10,030					10,030	23,748
12 Insurance, Utilities etc		17,818					17,818	13,736
13 District Assessment & Levy		52,000					52,000	61,308
14 Depreciation							0	0
15 Office expenses		3,818					3,818	3,533
16 Other outgoings		14,618	801	14,034	6,024	6,074	41,553	58,940
17 Total charitable expenditure		244,972	801	14,034	6,024	6,074	271,907	337,300
18 Gains/(losses) on monetary investments							0	215
19 Gains/(losses) on investment properties								
20 Net income/(expenditure)		-23,373	348,551	-14,034	-5,969	-5,945	299,230	-58,952
21 Transfers between funds		23,074	50,918	11,848	- 85,840		0	0
22 Other gains/(losses)								
23 Net movement in funds		-299	399,469	-2,186	-91,809	-5,945	299,230	-58,952
24 Total funds brought forward		-	-	-	-	-	0	332,754
25 Total funds carried forward		- 299	399,469	- 2,186	- 91,809	- 5,945	299,230	273,802

Balance Sheet as at 31 August 2022

General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	ARC Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
-------------------------------------	---	---	-----------------------	----------------------	---------------------	---------------------

Fixed Assets

Circuit Manses & Equipment	3,427,123				3,427,123	3,772,952
Investment properties					0	0
Investments					0	0
Total fixed assets	3,427,123	0	0	0	3,427,123	3,772,952

Current Assets

Debtors	38,894	0				38,894	86,649
Loans by the Circuit	0					0	80,000
Investments with TMCP		457,139		4,970	228	462,337	117,424
Central Finance Board Deposits	44,206					44,206	52,001
Cash at Bank and in hand	27,595					27,595	17,728
Total current assets	110,696	457,139	0	4,970	228	573,033	353,802

Current liabilities

Creditors (due in under 1 year)						0	80,000
Grants payable within 2020-21						0	0
Total current liabilities	0	0	0	0	0	0	80,000
Net current assets/liabilities	110,696	457,139	0	4,970	228	573,033	273,802

	110,994	57,670	2,186	96,779	6,173		
Total assets less current liabilities	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Long term liabilities (due after more than one year)							
Grants payable after 2020-21						0	0
Loans to the Circuit						0	0
						0	0
Net assets	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Funds of the Circuit

General Fund (Unrestricted)	3,537,818					3,537,818	3,883,946
Circuit Model Trust Fund (Unrestricted)		457,139				457,139	57,670
Designated Funds (Unrestricted)			0			0	2,186
Total Unrestricted Funds						3,994,957	3,943,802
Restricted Funds				4,970		4,970	96,779
Endowment Funds					228	228	6,173
Total Funds	3,537,818	457,139	0	4,970	228	4,000,155	4,046,754

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer



Date May 4th 2023

Name and address of treasurer Kate Prescott, 16 Blossom Avenue, Oswaldtwistle, Accrington

Post Code BB5 0FD

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 will be presented to the Circuit meeting held on: July 7th 2023

Signature of the Chair of the meeting:



Name of the Chair of the meeting: Rev Stuart Smith Date May 4th 2023

|

Independent Examiner's Report to the Trustees of the West Pennine Moors Circuit

Charity Number 1132674

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Pennine Moors Circuit for the year ended 31 August 2022 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.

Name of Circuit West Pennine Moors

No 21/02

Independent Examiner's Statement

The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Public Finance & Accountancy.

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable i.e. all R&P accounts*
- ~~the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P accounts*~~

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

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

Signature of independent examiner 

Name of independent examiner: Kim McNery

Relevant professional qualification of independent examiner: CIPFA

Name of firm (where appropriate):

Address: 3 Granville Road, Darwen

..... Post Code: ...BB3 2SS.....

Date: ...22nd May 2023.....