

**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
for the year ended 31 August 2021

**Birmingham Methodist Circuit**

Registered Charity - Registration number

1132926

**Birmingham District**

05/01

**Ministers**

Rev Dr Neil Johnson, Rev Alison Richards, Rev Nicholas Jones
Rev Mindy Bell, Rev Ping Ting Chen
,Rev Caroline (Caz) Hague, Rev Deborah Humphries
Rev Dr Vincent Jambawo, Rev Farai Mapamula,
Rev Cleopas Sibanda, Rev Sue Shortman, Rev Andrew Orton
Rev Samuel Uwimana, Rev Karen Webber, Deacon Ruth Yorke

**Circuit Stewards**

Gill Wilkins
Janice Martin
Marjorie Roper
Sharon Clutterbuck
Mary Mahachi
Richard Burr (Property)

**Circuit Treasurer**

Andrew Morris

**Birmingham Methodist Circuit  
TRUSTEES' ANNUAL REPORT**

*FOR THE YEAR ENDED 31 AUGUST 2021*

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### **Introduction**

Welcome to the Annual Report of the Birmingham Methodist Circuit. The Circuit consists of 34 Methodist and Local Ecumenical Partnership churches in the City of Birmingham and surrounding area, served by a team of ordained and lay staff.

### **Vision Statement and Priorities**

Birmingham Methodist Circuit aspires to be a welcoming Christian family with inspiring worship, radical compassion and social justice at its heart. In this way and following in our Methodist tradition, we aim to share in the transformation of life made possible through God's love.

As members of the Birmingham Methodist Circuit, we have agreed the following five priorities for the meaningful sharing of our God given resources:

**Transforming Life** - We aim to live in such a way as to bring about positive change in our own lives and the lives of others, to share God's love and to learn and grow as followers of Jesus both individually and in community.

**Inspiring Worship** - We aim to offer worship across the Circuit which glorifies God, is inviting to all, enriches faith and inspires us to respond.

**Radical Compassion** - We aim to develop and practice a radical compassion which is welcoming, inclusive, safe and empowering.

**Social Justice** - We aim to speak out and take action against injustice in all its forms.

**A Methodist Perspective** - Working together with our ecumenical partners and many others, we aim to uphold the values and principles which arise from our Methodist heritage, including being sustainable, ethical, collaborative and connected to Methodists across our nations and around the world.

Full Name of Charity:	Birmingham Methodist Circuit
Registration Charity Number:	1132926
Date of registration:	23 November 2009
Main communication address:	Birmingham Methodist Circuit (Central Office), The Church at Carrs Lane, Carrs Lane, Birmingham, B4 7SX

The members of the Birmingham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

### **Circuit Ministers and officers**

Active Circuit Ministers:	Rev Dr Neil Johnson, Rev Alison Richards, Rev Nick Jones Rev Mindy Bell, Rev Ping Ting Chen, Rev Caroline(Caz) Hague, Rev Deborah Humphries, Rev Dr Vincent Jambawo, Rev Farai Mapamula, Rev Sue Shortman, Rev Andrew Orton, Rev Cleopas Sibanda, Rev Samuel Uwimana, Rev Karen Webber, Deacon Ruth Yorke
Circuit Lay Workers:	Mr Eddy Aigbe, Ms Maria Clack, Ms Arul Israel, Mrs Ermine Mitchell, Mr Dean Taylor, Mrs Salome Noah, Mrs Diane Webb
Circuit Stewards:	Mrs Gill Wilkins, Mrs Janice Martin, Mrs Marjorie Roper, Mrs Sharon Clutterbuck, Ms Mary Mahachi Mr Richard Burr (Property)
Administrators:	Mrs Hazel Bethell, Mrs Beverley Francis, Ms Vivien Jones, Mr Tom Milton, Mrs Sue Saunderson, Ms Jayne Snape, Mr Joel Wilson, Ms Mima Yedale
Circuit Treasurer:	Andrew Morris (Circuit Treasurer) acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.
Auditor:	Wallace Crooke, Chartered Accountants & Registered Auditors, Wallace House, 20 Birmingham Road, Walsall, WS1 2LT
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes CAF Bank Ltd

### **Circuit Property**

All Circuit property is held in the name of The Trustees for Methodist Church Purposes (TMCP).

**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Review of the year**

The Circuit has been in existence for ten years. Faced with the difficulty of achieving a balanced budget, the decision was taken to use reserves to make up the shortfall. Increasing costs and declining income have led to a shortfall for the year to 31 August 2021 in the general fund of £243,448. There was an overall surplus on unrestricted funds of £130,500. This arose from the sale of surplus properties in the year. However excluding capital transactions, the overall shortfall is £287,358.

Faced with the reduction in available presbyters and a financial deficit, the Circuit grouped its resources of churches, lay and ordained staff, lay preachers and supernumerary ministers into five Mission and Ministry Teams, to provide more focussed mission. The teams were effective from 1 September 2019 but the Covid-19 pandemic has meant they are not yet fully embedded in the life of the Circuit. From 1 September 2021 there has been a reduction to four Mission and Ministry Teams.

**Covid-19**

The effect of the Covid-19 pandemic on the Circuit in 2020/21 continued to be profound. For most of the year, churches were closed for worship, and for much of the time, user groups were unable to use the premises. Many churches have seen a considerable reduction in their income, and have had to use reserves to pay their assessment and other costs. In contrast, the Circuit has seen a reduction in some of its costs, as very little travel has taken place and activities planned for our young people were unable to take place.

**Income trends**

Circuit income is primarily drawn from the assessment paid by the Circuit churches. Some churches were unable to maintain their assessment payments at the agreed amounts in 2020/21.

Rental income is derived from the rental of a manse which is surplus to current needs.

**Expenditure trends**

Stipends and salaries have increased each financial year in line with conference approved increases, and to pay the Living Wage.

18% of General Fund expenditure is the Circuit contribution to the District and Connexion, of which 89% is used to fund the work of the wider Methodist Church. This contribution decreased by 1.16% from the previous year.

The other expenditure includes substantial amounts incurred on maintaining the Circuit manses to an appropriate standard.

**Plans for 2021/22**

Circuit financial plans for the current year have been prepared on the basis that there are 13 ordained staff, with anticipated cost of living stipend increases but a 4% reduction in the assessment paid to the District. Overall there has been a decrease in the total amount offered as assessment by the churches. There is currently some uncertainty about how much some churches will actually be able to pay to the Circuit for 2021/22.

**Plans for 2022/23**

Circuit financial plans for 2022/23 have been prepared on the basis that there will be 12 ordained staff, with anticipated cost of living stipend increases but a further small reduction in the assessment paid to the District. At the time of writing, it appears unlikely that Circuit income from the churches will return to pre-pandemic levels as membership is down and some churches may have ceased to meet. Circuit reserves have been boosted by sales of surplus properties and so it is considered that the Circuit remains a going concern financially despite the substantial reduction in our income in 2021/22.

**Aims and organisation**

Charity objective is to act as a Resource provider within the area around Birmingham for the Methodist Church:

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 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

**Public Benefit**

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

**Structure, Governance and Management**

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers Meeting, the Circuit Resources Forum and the Circuit Executive.

**Volunteers**

The Circuit is indebted to the many volunteers without whom it could not function. Lay Preachers conduct many of the Sunday services, and volunteers play prominent roles in the stewardship of Circuit finances and property, and serve as Trustees, members of the Circuit Executive and Resources Forum, and on many other committees and working groups.

**Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is available to all new Circuit Assembly members as induction to their role as trustees.



**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Related Parties**

The Circuit is part of the Birmingham District and is also accountable to the Methodist Conference.

The following Methodist and Local Ecumenical Project Churches are linked to the Circuit: Acocks Green, Beacon, Cambridge Road, Castle Bromwich, The Church at Carrs Lane, Chinese Church, Coleshill United, Cotteridge, Dorridge, Earlswood, Great Barr, Hall Green United Community Church, Hawkesley, Hazelwell, Longbridge, Lozells, Lyndon, Maypole, Nether Whitacre, Northfield, Perry Barr, Perry Hall, Saltley, Selly Oak, Shirley, Solihull, South Yardley, Sparkhill, St Andrews Chelmsley Wood, St Andrews Stirchley, St Michael's Hall Green, Trinity Monkspath, Villa Road, Water Orton.

**Risk Management**

The major risks have been identified and recorded by the Circuit Resources Forum with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

**Safeguarding**

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Birmingham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Circuit and in the churches.

The Birmingham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.



**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Circuit Projects**

The Circuit supports Projects at St Francis Community Centre, Woodgate Valley and at Lozells Church and Community Centre. In 2020/21 The Circuit spent £4,180 on the running costs of the Woodgate Valley Project (2019/20 £10,867) and £54,730 on the running costs of the Lozells project (2019/20 Nil). In addition the Circuit spent £134,431 out of the Inner City Fund on refurbishment of the buildings at Lozells (2019/20 £25,072).

**Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to four months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. Further reserves are held to meet anticipated future shortfalls of income compared to expenditure.

The total funds held at 31 August 2021 are £7,118,540, of which £617,804 are restricted and £273,277 are designated. A detailed analysis of the funds is set out in Note 18 on page 15.

Fixed Assets £4,697,078 - unrestricted funds.

The balance of funds held after allowing for restricted funds, designated funds, commitments or the carrying amount of functional assets which the Circuit considers to represent a commitment of the reserves held, is £1,514,544 as at 31 August 2021, giving approximately 16 months cover for expenditure. This is considered sufficient.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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

	Notes to the accounts	General funds	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2020-21	As Restated Total 2019-20
		£	£	£	£	£	£	£
<b>Income</b>								
Donations and legacies	4	2,534					2,534	299
Income from monetary investments		359	3,748		159	2,308	6,574	14,810
Income from Investment Properties		0					0	0
Assessments on Churches		744,448					744,448	842,422
Capital Receipts			1,197,764				1,197,764	113,083
Grants Received		55,862					55,862	79,676
Other Charitable Income	6	53,391			323		53,714	105,307
<b>Total Income</b>		<b>856,594</b>	<b>1,201,512</b>	<b>0</b>	<b>482</b>	<b>2,308</b>	<b>2,060,896</b>	<b>1,155,597</b>
<b>Expenditure</b>								
Stipends, salaries, NIC & Pension costs	9	726,838				34,861	761,699	808,269
District Assessment		21,971					21,971	21,303
Methodist Church Fund (Connexion)		176,989					176,989	179,997
Administration, telephone & travel		49,666	1,215		95	2,735	53,711	58,116
Insurance, utilities, etc		49,218				3,000	52,218	71,557
Maintenance of Manses		37,762				26,316	64,078	73,255
Other Expenditure on Circuit property	11	14,193		134,636	0	-	148,829	31,608
Depreciation	14						-	-
Provisions							-	-
Other Expenditure	12	19,205	622,005			0	641,210	117,732
Grants and Donations	13	4,200	23,265	10,000		21,000	58,465	57,366
Contributions to District Advance Fund			36,830				36,830	47,493
<b>Total Charitable Expenditure</b>		<b>1,100,042</b>	<b>683,315</b>	<b>144,636</b>	<b>95</b>	<b>87,912</b>	<b>2,016,000</b>	<b>1,466,696</b>
<b>Net income/(expenditure)</b>		<b>-243,448</b>	<b>518,197</b>	<b>-144,636</b>	<b>387</b>	<b>-85,604</b>	<b>44,896</b>	<b>-311,099</b>
Transfers between funds		-305,840	305,840					
		-549,288	824,037	-144,636	387	-85,604	44,896	-311,099
<b>Other recognised gains / (losses):</b>								
Gains/(losses) on monetary investments							-	-
Gains/(losses) on investment assets		0					-	-
<b>Net movement in funds</b>		<b>-549,288</b>	<b>824,037</b>	<b>-144,636</b>	<b>387</b>	<b>-85,604</b>	<b>44,896</b>	<b>-311,099</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward		5,666,828	285,882	369,849	47,677	703,408	7,073,644	7,384,743
<b>Total funds carried forward</b>		<b>5,117,540</b>	<b>1,109,919</b>	<b>225,213</b>	<b>48,064</b>	<b>617,804</b>	<b>7,118,540</b>	<b>7,073,644</b>

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

0	0
223	2500
223	2500
0	0



## Balance Sheet as at 31 August 2021

General Funds (Unrestricted)	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2021	Totals 2020 as Restated
£	£	£	£	£	£	£

## Fixed Assets

## Notes

Land & Buildings	14	4,697,078				4,697,078	5,315,916
Equipment							
Investment properties	15						
Investments							
<b>Total fixed assets</b>		4,697,078	0	0	0	4,697,078	5,315,916

## Current Assets

Debtors	16	152,000	40,000		0	192,000	137,327
Trustees for Methodist Church Purposes							
Deposits		0	1,069,919	225,213	47,322	628,596	1,369,182
Central Finance Board Deposits		360,978				9,276	354,772
Cash at Bank and in hand		51,634			742	336	87,978
<b>Total current assets</b>		564,612	1,109,919	225,213	48,064	638,208	1,949,259

## Current Liabilities

Creditors and Accruals (due in under 1 yr)	17	144,150			0	20,404	191,531
<b>Total Current Liabilities</b>		144,150	0	0	0	20,404	191,531
<b>Net current assets/(liabilities)</b>		420,462	1,109,919	225,213	48,064	617,804	1,757,728
<b>Total assets less current liabilities</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644

Long term liabilities (due after more  
than 1 year)

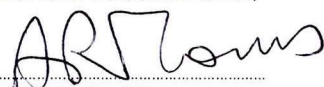
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<b>Net assets</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644
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## Funds of the Circuit

General Fund (Unrestricted)	19	5,117,540				5,117,540	5,666,828
Model Trust Fund (Unrestricted)	19		1,109,919			1,109,919	285,882
Model Trust Fund (Designated & Unrestricted)	19			225,213		225,213	369,849
Designated funds	19				48,064	48,064	47,677
Restricted funds	19					617,804	703,408
<b>Total Funds</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644

The financial statements were approved and authorised for issue by the Circuit Assembly on 26 March 2022.  
Signed on behalf of the Circuit Assembly

  
Andrew Morris - Circuit Treasurer

## Cash flow statement for the year ended 31 August 2021

	2021	2020
	£	£
<b>Statement of cash flows</b>		
<b>Cash from operating activities</b>		
Net cash used in operating activities	-178,973	-438,992
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	6,574	14,810
Proceeds from the sale of property, plant and equipment	1,182,332	280,147
Purchase of property, plant and equipment	0	0
<b>Net cash provided by investing activities</b>	<b>1,188,906</b>	<b>294,957</b>
<b>Cash flows from financing activities</b>	<b>0</b>	<b>0</b>
<b>Net cash used in financing activities</b>	<b>0</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>582,084</b>	<b>-186,902</b>
Cash and cash equivalents at the beginning of the reporting period	1,811,932	1,998,834
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,394,016</b>	<b>1,811,932</b>
	2021	2020
	£	£
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net income for the reporting period ( as per statement of financial activities)	44,896	-311,099
<b>Adjustments for:</b>		
Loss/(Profit) on the sale of fixed assets	-135,645	-113,083
Gains on investments	0	0
Dividends, interest and rents from investments	-6,574	-14,810
(increase)/decrease in debtors	-54,673	0
increase/(decrease) in creditors	-26,977	0
<b>Net cash used in operating activities</b>	<b>-178,973</b>	<b>-438,992</b>
	2021	2020
	£	£
<b>Analysis of cash and cash equivalent</b>		
Cash in hand	422,966	442,750
Short term deposit (less than 3 months)	1,971,050	1,369,182
<b>Total cash and cash equivalents</b>	<b>2,394,016</b>	<b>1,811,932</b>



## Notes to the Accounts

**1. Basis of Preparation**

Birmingham Methodist Circuit is a Charity registered in England. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities can be found within the Trustees' Annual Report located on pages 2 to 5.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**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, but part of the fund has been designated for specific purposes and is shown separately. Designated Funds which are unrestricted but set aside for specific purposes. Restricted Funds which are held for a narrower purpose. Details of each material fund are disclosed in Note 17 to these accounts. Any funds may be represented by more than just cash.

**3. Accounting policies****Income Recognition**

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and 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.

**Revaluation of functional property assets**

The Circuit carries its functional property assets at deemed cost, with any impairment being recognised in the Statement of Financial Activities. The Circuit has used insurance value as at 1 September 2015 as its independent valuation at the date of transition. Some of the key assumptions used to determine the deemed cost of the assets are based on the valuer's knowledge and experience of the market and values of similar properties, which could be deemed subjective.

**Tangible fixed assets for use by the Circuit**

The manses are shown in the accounts at 2015 deemed values or subsequent cost. No depreciation is provided on these assets because the Trustees consider the current residual fair values to be not less than their current value. Any depreciation would not be material. The assets have been reviewed for impairment. Tangible fixed assets are capitalised if they can be used for more than one year, and individually cost at least £1,000.

**Investment Properties**

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA. The Circuit does not hold any investment properties.

**Debtors and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

## Notes to the Accounts (continued)

## 4. Prior Year Restatement

The prior year figures have been restated following a valuation of the property known as the Frankley Children's Centre and included as Note 14 of the Financial Statements. The adjustment is due to a valuation post year-end, which identified that the property valuation needed to be restated.

5. Donations and legacies	Unrestricted £	Circuit Model Trust Fund £	Designated (Unrestricted) £	Restricted £	2021 Total £	2020 Total £
Donations	2,534				2,534	299
Legacies					0	0
<b>Total</b>	<b>2,534</b>	<b>-</b>		<b>-</b>	<b>2,534</b>	<b>299</b>

6. Other charitable income	Unrestricted £	Circuit Model Trust Fund £	Designated (Unrestricted) £	Restricted £	2021 Total £	2020 Total £
Holy Habits	0				0	152
Payroll recharges	32,235				32,235	72,118
Benevolent Fund	0				0	0
Sundry income	936				936	579
Transfer from closed church	0				0	1,553
Eadie Community House	0				0	12,875
Inner City Fund			323		323	1,030
Manse Rental	20,220				20,220	17,000
<b>Total</b>	<b>53,391</b>	<b>0</b>	<b>323</b>	<b>0</b>	<b>53,714</b>	<b>105,307</b>

## 7. Payment to Trustees

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

	2021	2020
£	-	-

Number of trustees who were paid expenses

	1	6
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Nature of the expenses: Travel Expenses, Postage, Stationery & Printing, Training

Total amount paid	£	473	1,182
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## 8. Fees for audit of the accounts

Independent auditors' fees for reporting on the accounts

	2021	2020
£	4,422	4,020



## Notes to the Accounts (continued)

## 9. Paid employees

2021 2020

## Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Apprenticeship Levy

Total staff costs

£	599,086	632,986
£	49,998	52,410
£	109,376	119,958
£	3,239	2,915
£	<b>761,699</b>	<b>808,269</b>

## Average number of staff employed during the year were:

29	31
----	----

There are no employees who received total emoluments (excluding employer pension costs) of more than £60,000 (£70,000).

2021 2020

The Circuit contributes to two pension schemes:

Methodist Ministers' Pension Scheme (defined benefit)

Lay Employees' Pension Scheme (defined contribution)

£	94,848	106,575
£	14,528	13,381
£	<b>109,376</b>	<b>119,956</b>

## Methodist Ministers' Pension Scheme

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme ("MMPS"). This is a defined benefit pension scheme. The Supreme Court held in 2014 that the Methodist ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

The Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at [www.methodist.org.uk](http://www.methodist.org.uk)

Methodist Conference 2021 asked Districts, Circuits and churches to consider making voluntary donations of 15% of their free reserves to a Pension Reserve Fund to cover future deficits in the MMPS. Birmingham Circuit took the decision not to contribute to this Fund on a voluntary basis.

£7,294 was prepaid in respect of the Minister's Pension Scheme at 31 August 2021 (£8,354 at 31 August 2020).

## Lay Employees' Pension Scheme

There is an employer debt on withdrawal from this scheme which is estimated at £20,217 at 30 September 2020.

## 10. Leasing Commitments

## Committed to be paid:

2021 2020

Expiring Within 1 Year

Between 2 &amp; 5 Years

After 5 Years

£	2,619	2,661
£	4,591	3,161
£	-	-
£	<b>7,210</b>	<b>5,822</b>

During the year £2,166 (2020: £2,661) was expensed through the SoFA in relation to operating leases.

Birmingham Methodist Circuit

Notes to the Accounts (continued)

**11. Other Expenditure on Circuit property**

	<u>2021</u>	<u>2020</u>
	£	£
Quinquennial Inspections (Property and Electrical)	12,766	4,512
Management and other fees	1,427	11,051
	<u>14,193</u>	<u>15,563</u>
Lozells Methodist Church - Inner City Fund (External Refurbishment)	134,636	16,045
	<u>148,829</u>	<u>31,608</u>

**12. Other Expenditure**

	<u>2021</u>	<u>2020</u>
	£	£
Children and Youth	0	3,385
Subscriptions (CIGB, BCT, Citizens)	11,690	11,690
Training	272	2,128
Audit Fee	4,422	4,020
Woodgate Valley	0	1,564
Philippians Fund	1,094	500
Meeting Expenses	0	1,065
Miscellaneous	1,727	1,322
	<u>19,205</u>	<u>25,674</u>
Connexional Levies on Sold Properties	622,005	92,058
Holly Hill School	-	-
	<u>641,210</u>	<u>117,732</u>

**13. Grants & Donations**

	<u>2021</u>	<u>2020</u>
	£	£
Holly Hill School	2,000	2,000
Hawkesley School	2,000	2,000
Individual	200	100
	<u>4,200</u>	<u>4,100</u>
Small Heath Grants Repaid	12,265	0
Dorridge for Dining Room and Car Park	11,000	0
Water Orton - Refurbishment	0	14,666
Acocks Green - Roof replacement	0	16,000
St Andrews Stirchley - Refurbishment	0	5,000
Lozells Payroll Costs	10,000	10,000
City Centre Fund - Retail Chaplain, Counselling Centre, Inclusive Gathering	21,000	7,000
Benevolent Fund	0	600
	<u>58,465</u>	<u>57,366</u>



## Notes to the Accounts (continued)

## 14. Tangible Fixed Assets

The Circuit holds 16 manses. Eadie Community House, a former manse occupied as a Christian Community, and two surplus manses were sold during the year.

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			4,916,383	399,533				5,315,916
Additions								
Revaluations (+/-)								
Disposals (-)			409,305	209,533				618,838
Transfers * (+/-)								
Balance carried forward			4,507,078	190,000				4,697,078
Accumulated depreciation			SL or RB	SL or RB	SL or RB	SL or RB		
Balance brought forward								
Depreciation charge for year (-)								
Revaluations (+/-)								
Disposals (-)								
Transfers* (+/-)								
Balance carried forward								
Net book value								
Brought forward	-	-	4,916,383	399,533	-	-	-	5,315,916
Carried forward	-	-	4,507,078	190,000	-	-	-	4,697,078

Other buildings include the Frankley Children's Centre, which has been valued at £190,000 freehold subject to a lease with 9 years unexpired at Nil rent. The valuation was undertaken by Carters, Chartered Surveyors, who are not connected to Birmingham Methodist Circuit. The disposal during the year was of the former Eadie Community House.

## 15. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. 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 polity as determined by the Methodist Conference.

No investment property was held during the year.

## Notes to the Accounts (continued)

## 16. Analysis of debtors

	2021	2020
	£	£
Accrued income	89,129	23,979
Other debtors	62,871	65,348
Loans	40,000	48,000
<b>Total Debtors</b>	<b>192,000</b>	<b>137,327</b>

## Analysis of Loans

Due within one year	8,000	8,000
Due within two to five years	32,000	32,000
Due after five years		8,000
	<b>40,000</b>	<b>48,000</b>

## 17. Analysis of current liabilities and long term creditors

Prepaid Assessments	126,098	154,477
Other Creditors	38,456	37,054
<b>Total Current Liabilities</b>	<b>164,554</b>	<b>191,531</b>

## 18. Capital Commitments and Contingent Liabilities

At 31 August 2021 capital commitments amounted to:	15,837	132,000
At 31 August 2021 contingent liabilities amounted to:	-	-

### Unrestricted Funds

### Restricted Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
	Totals			

The reasons for the transfers between funds were as follows:

To provide working capital for the Circuit, to adjust for the sale of fixed assets and to account for a partial loan repayment.



## Notes to the Accounts (continued)

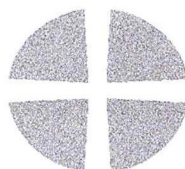
## 20. Related party transactions

## This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2021
			£	£	£	£
JMA						
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		176,989		
Mission in Britain Fund						
Fund for Support of Presbyters & Deacons						
Fund for Property						
World Mission Fund						
Total			0	176,989	0	0

## Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2020
			£	£	£	£
JMA						
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		179,997		
Mission in Britain Fund						
Fund for Support of Presbyters & Deacons						
Fund for Property						
World Mission Fund						
Total			0	179,997	0	0



**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
for the year ended 31 August 2021

**Birmingham Methodist Circuit**

Registered Charity - Registration number

1132926

**Birmingham District**

05/01

**Ministers**

Rev Dr Neil Johnson, Rev Alison Richards, Rev Nicholas Jones
Rev Mindy Bell, Rev Ping Ting Chen
,Rev Caroline (Caz) Hague, Rev Deborah Humphries
Rev Dr Vincent Jambawo, Rev Farai Mapamula,
Rev Cleopas Sibanda, Rev Sue Shortman, Rev Andrew Orton
Rev Samuel Uwimana, Rev Karen Webber, Deacon Ruth Yorke

**Circuit Stewards**

Gill Wilkins
Janice Martin
Marjorie Roper
Sharon Clutterbuck
Mary Mahachi
Richard Burr (Property)

**Circuit Treasurer**

Andrew Morris

**Birmingham Methodist Circuit  
TRUSTEES' ANNUAL REPORT**

*FOR THE YEAR ENDED 31 AUGUST 2021*

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### **Introduction**

Welcome to the Annual Report of the Birmingham Methodist Circuit. The Circuit consists of 34 Methodist and Local Ecumenical Partnership churches in the City of Birmingham and surrounding area, served by a team of ordained and lay staff.

### **Vision Statement and Priorities**

Birmingham Methodist Circuit aspires to be a welcoming Christian family with inspiring worship, radical compassion and social justice at its heart. In this way and following in our Methodist tradition, we aim to share in the transformation of life made possible through God's love.

As members of the Birmingham Methodist Circuit, we have agreed the following five priorities for the meaningful sharing of our God given resources:

**Transforming Life** - We aim to live in such a way as to bring about positive change in our own lives and the lives of others, to share God's love and to learn and grow as followers of Jesus both individually and in community.

**Inspiring Worship** - We aim to offer worship across the Circuit which glorifies God, is inviting to all, enriches faith and inspires us to respond.

**Radical Compassion** - We aim to develop and practice a radical compassion which is welcoming, inclusive, safe and empowering.

**Social Justice** - We aim to speak out and take action against injustice in all its forms.

**A Methodist Perspective** - Working together with our ecumenical partners and many others, we aim to uphold the values and principles which arise from our Methodist heritage, including being sustainable, ethical, collaborative and connected to Methodists across our nations and around the world.

Full Name of Charity:	Birmingham Methodist Circuit
Registration Charity Number:	1132926
Date of registration:	23 November 2009
Main communication address:	Birmingham Methodist Circuit (Central Office), The Church at Carrs Lane, Carrs Lane, Birmingham, B4 7SX

The members of the Birmingham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

### **Circuit Ministers and officers**

Active Circuit Ministers:	Rev Dr Neil Johnson, Rev Alison Richards, Rev Nick Jones Rev Mindy Bell, Rev Ping Ting Chen, Rev Caroline(Caz) Hague, Rev Deborah Humphries, Rev Dr Vincent Jambawo, Rev Farai Mapamula, Rev Sue Shortman, Rev Andrew Orton, Rev Cleopas Sibanda, Rev Samuel Uwimana, Rev Karen Webber, Deacon Ruth Yorke
Circuit Lay Workers:	Mr Eddy Aigbe, Ms Maria Clack, Ms Arul Israel, Mrs Ermine Mitchell, Mr Dean Taylor, Mrs Salome Noah, Mrs Diane Webb
Circuit Stewards:	Mrs Gill Wilkins, Mrs Janice Martin, Mrs Marjorie Roper, Mrs Sharon Clutterbuck, Ms Mary Mahachi Mr Richard Burr (Property)
Administrators:	Mrs Hazel Bethell, Mrs Beverley Francis, Ms Vivien Jones, Mr Tom Milton, Mrs Sue Saunderson, Ms Jayne Snape, Mr Joel Wilson, Ms Mima Yedale
Circuit Treasurer:	Andrew Morris (Circuit Treasurer) acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.
Auditor:	Wallace Crooke, Chartered Accountants & Registered Auditors, Wallace House, 20 Birmingham Road, Walsall, WS1 2LT
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes CAF Bank Ltd

### **Circuit Property**

All Circuit property is held in the name of The Trustees for Methodist Church Purposes (TMCP).



**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Review of the year**

The Circuit has been in existence for ten years. Faced with the difficulty of achieving a balanced budget, the decision was taken to use reserves to make up the shortfall. Increasing costs and declining income have led to a shortfall for the year to 31 August 2021 in the general fund of £243,448. There was an overall surplus on unrestricted funds of £130,500. This arose from the sale of surplus properties in the year. However excluding capital transactions, the overall shortfall is £287,358.

Faced with the reduction in available presbyters and a financial deficit, the Circuit grouped its resources of churches, lay and ordained staff, lay preachers and supernumerary ministers into five Mission and Ministry Teams, to provide more focussed mission. The teams were effective from 1 September 2019 but the Covid-19 pandemic has meant they are not yet fully embedded in the life of the Circuit. From 1 September 2021 there has been a reduction to four Mission and Ministry Teams.

**Covid-19**

The effect of the Covid-19 pandemic on the Circuit in 2020/21 continued to be profound. For most of the year, churches were closed for worship, and for much of the time, user groups were unable to use the premises. Many churches have seen a considerable reduction in their income, and have had to use reserves to pay their assessment and other costs. In contrast, the Circuit has seen a reduction in some of its costs, as very little travel has taken place and activities planned for our young people were unable to take place.

**Income trends**

Circuit income is primarily drawn from the assessment paid by the Circuit churches. Some churches were unable to maintain their assessment payments at the agreed amounts in 2020/21.

Rental income is derived from the rental of a manse which is surplus to current needs.

**Expenditure trends**

Stipends and salaries have increased each financial year in line with conference approved increases, and to pay the Living Wage.

18% of General Fund expenditure is the Circuit contribution to the District and Connexion, of which 89% is used to fund the work of the wider Methodist Church. This contribution decreased by 1.16% from the previous year.

The other expenditure includes substantial amounts incurred on maintaining the Circuit manses to an appropriate standard.

**Plans for 2021/22**

Circuit financial plans for the current year have been prepared on the basis that there are 13 ordained staff, with anticipated cost of living stipend increases but a 4% reduction in the assessment paid to the District. Overall there has been a decrease in the total amount offered as assessment by the churches. There is currently some uncertainty about how much some churches will actually be able to pay to the Circuit for 2021/22.

**Plans for 2022/23**

Circuit financial plans for 2022/23 have been prepared on the basis that there will be 12 ordained staff, with anticipated cost of living stipend increases but a further small reduction in the assessment paid to the District. At the time of writing, it appears unlikely that Circuit income from the churches will return to pre-pandemic levels as membership is down and some churches may have ceased to meet. Circuit reserves have been boosted by sales of surplus properties and so it is considered that the Circuit remains a going concern financially despite the substantial reduction in our income in 2021/22.

**Aims and organisation**

Charity objective is to act as a Resource provider within the area around Birmingham for the Methodist Church:

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 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

**Public Benefit**

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

**Structure, Governance and Management**

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers Meeting, the Circuit Resources Forum and the Circuit Executive.

**Volunteers**

The Circuit is indebted to the many volunteers without whom it could not function. Lay Preachers conduct many of the Sunday services, and volunteers play prominent roles in the stewardship of Circuit finances and property, and serve as Trustees, members of the Circuit Executive and Resources Forum, and on many other committees and working groups.

**Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is available to all new Circuit Assembly members as induction to their role as trustees.

**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Related Parties**

The Circuit is part of the Birmingham District and is also accountable to the Methodist Conference.

The following Methodist and Local Ecumenical Project Churches are linked to the Circuit: Acocks Green, Beacon, Cambridge Road, Castle Bromwich, The Church at Carrs Lane, Chinese Church, Coleshill United, Cotteridge, Dorridge, Earlswood, Great Barr, Hall Green United Community Church, Hawkesley, Hazelwell, Longbridge, Lozells, Lyndon, Maypole, Nether Whitacre, Northfield, Perry Barr, Perry Hall, Saltley, Selly Oak, Shirley, Solihull, South Yardley, Sparkhill, St Andrews Chelmsley Wood, St Andrews Stirchley, St Michael's Hall Green, Trinity Monkspath, Villa Road, Water Orton.

**Risk Management**

The major risks have been identified and recorded by the Circuit Resources Forum with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

**Safeguarding**

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Birmingham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Circuit and in the churches.

The Birmingham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.



**Birmingham Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT (continued)**

**Circuit Projects**

The Circuit supports Projects at St Francis Community Centre, Woodgate Valley and at Lozells Church and Community Centre. In 2020/21 The Circuit spent £4,180 on the running costs of the Woodgate Valley Project (2019/20 £10,867) and £54,730 on the running costs of the Lozells project (2019/20 Nil). In addition the Circuit spent £134,431 out of the Inner City Fund on refurbishment of the buildings at Lozells (2019/20 £25,072).

**Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to four months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. Further reserves are held to meet anticipated future shortfalls of income compared to expenditure.

The total funds held at 31 August 2021 are £7,118,540, of which £617,804 are restricted and £273,277 are designated. A detailed analysis of the funds is set out in Note 18 on page 15.

Fixed Assets £4,697,078 - unrestricted funds.

The balance of funds held after allowing for restricted funds, designated funds, commitments or the carrying amount of functional assets which the Circuit considers to represent a commitment of the reserves held, is £1,514,544 as at 31 August 2021, giving approximately 16 months cover for expenditure. This is considered sufficient.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



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

	Notes to the accounts	General funds	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2020-21	As Restated Total 2019-20
		£	£	£	£	£	£	£
<b>Income</b>								
Donations and legacies	4	2,534					2,534	299
Income from monetary investments		359	3,748		159	2,308	6,574	14,810
Income from Investment Properties		0					0	0
Assessments on Churches		744,448					744,448	842,422
Capital Receipts			1,197,764				1,197,764	113,083
Grants Received		55,862					55,862	79,676
Other Charitable Income	6	53,391			323		53,714	105,307
<b>Total Income</b>		<b>856,594</b>	<b>1,201,512</b>	<b>0</b>	<b>482</b>	<b>2,308</b>	<b>2,060,896</b>	<b>1,155,597</b>
<b>Expenditure</b>								
Stipends, salaries, NIC & Pension costs	9	726,838				34,861	761,699	808,269
District Assessment		21,971					21,971	21,303
Methodist Church Fund (Connexion)		176,989					176,989	179,997
Administration, telephone & travel		49,666	1,215		95	2,735	53,711	58,116
Insurance, utilities, etc		49,218				3,000	52,218	71,557
Maintenance of Manses		37,762				26,316	64,078	73,255
Other Expenditure on Circuit property	11	14,193		134,636	0	-	148,829	31,608
Depreciation	14						-	-
Provisions							-	-
Other Expenditure	12	19,205	622,005			0	641,210	117,732
Grants and Donations	13	4,200	23,265	10,000		21,000	58,465	57,366
Contributions to District Advance Fund			36,830				36,830	47,493
<b>Total Charitable Expenditure</b>		<b>1,100,042</b>	<b>683,315</b>	<b>144,636</b>	<b>95</b>	<b>87,912</b>	<b>2,016,000</b>	<b>1,466,696</b>
<b>Net income/(expenditure)</b>		<b>-243,448</b>	<b>518,197</b>	<b>-144,636</b>	<b>387</b>	<b>-85,604</b>	<b>44,896</b>	<b>-311,099</b>
Transfers between funds		-305,840	305,840					
		-549,288	824,037	-144,636	387	-85,604	44,896	-311,099
<b>Other recognised gains / (losses):</b>								
Gains/(losses) on monetary investments							-	-
Gains/(losses) on investment assets		0					-	-
<b>Net movement in funds</b>		<b>-549,288</b>	<b>824,037</b>	<b>-144,636</b>	<b>387</b>	<b>-85,604</b>	<b>44,896</b>	<b>-311,099</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward		5,666,828	285,882	369,849	47,677	703,408	7,073,644	7,384,743
<b>Total funds carried forward</b>		<b>5,117,540</b>	<b>1,109,919</b>	<b>225,213</b>	<b>48,064</b>	<b>617,804</b>	<b>7,118,540</b>	<b>7,073,644</b>

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

0	0
223	2500
223	2500
0	0

## Balance Sheet as at 31 August 2021

General Funds (Unrestricted)	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2021	Totals 2020 as Restated
£	£	£	£	£	£	£

## Fixed Assets

## Notes

Land & Buildings	14	4,697,078				4,697,078	5,315,916
Equipment							
Investment properties	15						
Investments							
<b>Total fixed assets</b>		4,697,078	0	0	0	4,697,078	5,315,916

## Current Assets

Debtors	16	152,000	40,000		0	192,000	137,327
Trustees for Methodist Church Purposes							
Deposits		0	1,069,919	225,213	47,322	628,596	1,369,182
Central Finance Board Deposits		360,978				9,276	354,772
Cash at Bank and in hand		51,634			742	336	87,978
<b>Total current assets</b>		564,612	1,109,919	225,213	48,064	638,208	1,949,259

## Current Liabilities

Creditors and Accruals (due in under 1 yr)	17	144,150			0	20,404	191,531
<b>Total Current Liabilities</b>		144,150	0	0	0	20,404	191,531
<b>Net current assets/(liabilities)</b>		420,462	1,109,919	225,213	48,064	617,804	1,757,728
<b>Total assets less current liabilities</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644

Long term liabilities (due after more  
than 1 year)

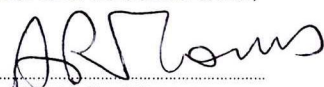
0 0

<b>Net assets</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644
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## Funds of the Circuit

General Fund (Unrestricted)	19	5,117,540				5,117,540	5,666,828
Model Trust Fund (Unrestricted)	19		1,109,919			1,109,919	285,882
Model Trust Fund (Designated & Unrestricted)	19			225,213		225,213	369,849
Designated funds	19				48,064	48,064	47,677
Restricted funds	19					617,804	703,408
<b>Total Funds</b>		5,117,540	1,109,919	225,213	48,064	617,804	7,073,644

The financial statements were approved and authorised for issue by the Circuit Assembly on 26 March 2022.  
Signed on behalf of the Circuit Assembly

  
Andrew Morris - Circuit Treasurer

## Cash flow statement for the year ended 31 August 2021

	2021	2020
	£	£
<b>Statement of cash flows</b>		
<b>Cash from operating activities</b>		
Net cash used in operating activities	-178,973	-438,992
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	6,574	14,810
Proceeds from the sale of property, plant and equipment	1,182,332	280,147
Purchase of property, plant and equipment	0	0
<b>Net cash provided by investing activities</b>	<b>1,188,906</b>	<b>294,957</b>
<b>Cash flows from financing activities</b>	<b>0</b>	<b>0</b>
<b>Net cash used in financing activities</b>	<b>0</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>582,084</b>	<b>-186,902</b>
Cash and cash equivalents at the beginning of the reporting period	1,811,932	1,998,834
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,394,016</b>	<b>1,811,932</b>
	2021	2020
	£	£
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net income for the reporting period ( as per statement of financial activities)	44,896	-311,099
<b>Adjustments for:</b>		
Loss/(Profit) on the sale of fixed assets	-135,645	-113,083
Gains on investments	0	0
Dividends, interest and rents from investments	-6,574	-14,810
(increase)/decrease in debtors	-54,673	0
increase/(decrease) in creditors	-26,977	0
<b>Net cash used in operating activities</b>	<b>-178,973</b>	<b>-438,992</b>
	2021	2020
	£	£
<b>Analysis of cash and cash equivalent</b>		
Cash in hand	422,966	442,750
Short term deposit (less than 3 months)	1,971,050	1,369,182
<b>Total cash and cash equivalents</b>	<b>2,394,016</b>	<b>1,811,932</b>



## Notes to the Accounts

**1. Basis of Preparation**

Birmingham Methodist Circuit is a Charity registered in England. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities can be found within the Trustees' Annual Report located on pages 2 to 5.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**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, but part of the fund has been designated for specific purposes and is shown separately. Designated Funds which are unrestricted but set aside for specific purposes. Restricted Funds which are held for a narrower purpose. Details of each material fund are disclosed in Note 17 to these accounts. Any funds may be represented by more than just cash.

**3. Accounting policies****Income Recognition**

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and 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.

**Revaluation of functional property assets**

The Circuit carries its functional property assets at deemed cost, with any impairment being recognised in the Statement of Financial Activities. The Circuit has used insurance value as at 1 September 2015 as its independent valuation at the date of transition. Some of the key assumptions used to determine the deemed cost of the assets are based on the valuer's knowledge and experience of the market and values of similar properties, which could be deemed subjective.

**Tangible fixed assets for use by the Circuit**

The manses are shown in the accounts at 2015 deemed values or subsequent cost. No depreciation is provided on these assets because the Trustees consider the current residual fair values to be not less than their current value. Any depreciation would not be material. The assets have been reviewed for impairment. Tangible fixed assets are capitalised if they can be used for more than one year, and individually cost at least £1,000.

**Investment Properties**

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA. The Circuit does not hold any investment properties.

**Debtors and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

## Notes to the Accounts (continued)

## 4. Prior Year Restatement

The prior year figures have been restated following a valuation of the property known as the Frankley Children's Centre and included as Note 14 of the Financial Statements. The adjustment is due to a valuation post year-end, which identified that the property valuation needed to be restated.

5. Donations and legacies	Unrestricted £	Circuit Model Trust Fund £	Designated (Unrestricted) £	Restricted £	2021 Total £	2020 Total £
Donations	2,534				2,534	299
Legacies					0	0
<b>Total</b>	<b>2,534</b>	<b>-</b>		<b>-</b>	<b>2,534</b>	<b>299</b>

6. Other charitable income	Unrestricted £	Circuit Model Trust Fund £	Designated (Unrestricted) £	Restricted £	2021 Total £	2020 Total £
Holy Habits	0				0	152
Payroll recharges	32,235				32,235	72,118
Benevolent Fund	0				0	0
Sundry income	936				936	579
Transfer from closed church	0				0	1,553
Eadie Community House	0				0	12,875
Inner City Fund			323		323	1,030
Manse Rental	20,220				20,220	17,000
<b>Total</b>	<b>53,391</b>	<b>0</b>	<b>323</b>	<b>0</b>	<b>53,714</b>	<b>105,307</b>

## 7. Payment to Trustees

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

	2021	2020
£	-	-

Number of trustees who were paid expenses

	1	6
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Nature of the expenses: Travel Expenses, Postage, Stationery & Printing, Training

Total amount paid	£	473	1,182
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## 8. Fees for audit of the accounts

Independent auditors' fees for reporting on the accounts

	2021	2020
£	4,422	4,020

## Notes to the Accounts (continued)

## 9. Paid employees

2021 2020

## Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Apprenticeship Levy

Total staff costs

£	599,086	632,986
£	49,998	52,410
£	109,376	119,958
£	3,239	2,915
£	<b>761,699</b>	<b>808,269</b>

## Average number of staff employed during the year were:

29	31
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There are no employees who received total emoluments (excluding employer pension costs) of more than £60,000 (£70,000).

2021 2020

The Circuit contributes to two pension schemes:

Methodist Ministers' Pension Scheme (defined benefit)

Lay Employees' Pension Scheme (defined contribution)

£	94,848	106,575
£	14,528	13,381
£	<b>109,376</b>	<b>119,956</b>

## Methodist Ministers' Pension Scheme

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme ("MMPS"). This is a defined benefit pension scheme. The Supreme Court held in 2014 that the Methodist ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

The Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at [www.methodist.org.uk](http://www.methodist.org.uk)

Methodist Conference 2021 asked Districts, Circuits and churches to consider making voluntary donations of 15% of their free reserves to a Pension Reserve Fund to cover future deficits in the MMPS. Birmingham Circuit took the decision not to contribute to this Fund on a voluntary basis.

£7,294 was prepaid in respect of the Minister's Pension Scheme at 31 August 2021 (£8,354 at 31 August 2020).

## Lay Employees' Pension Scheme

There is an employer debt on withdrawal from this scheme which is estimated at £20,217 at 30 September 2020.

## 10. Leasing Commitments

## Committed to be paid:

2021 2020

Expiring Within 1 Year

Between 2 &amp; 5 Years

After 5 Years

£	2,619	2,661
£	4,591	3,161
£	-	-
£	<b>7,210</b>	<b>5,822</b>

During the year £2,166 (2020: £2,661) was expensed through the SoFA in relation to operating leases.



Birmingham Methodist Circuit

Notes to the Accounts (continued)

**11. Other Expenditure on Circuit property**

	<u>2021</u>	<u>2020</u>
	£	£
Quinquennial Inspections (Property and Electrical)	12,766	4,512
Management and other fees	1,427	11,051
	<u>14,193</u>	<u>15,563</u>
Lozells Methodist Church - Inner City Fund (External Refurbishment)	134,636	16,045
	<u>148,829</u>	<u>31,608</u>

**12. Other Expenditure**

	<u>2021</u>	<u>2020</u>
	£	£
Children and Youth	0	3,385
Subscriptions (CIGB, BCT, Citizens)	11,690	11,690
Training	272	2,128
Audit Fee	4,422	4,020
Woodgate Valley	0	1,564
Philippians Fund	1,094	500
Meeting Expenses	0	1,065
Miscellaneous	1,727	1,322
	<u>19,205</u>	<u>25,674</u>
Connexional Levies on Sold Properties	622,005	92,058
Holly Hill School	-	-
	<u>641,210</u>	<u>117,732</u>

**13. Grants & Donations**

	<u>2021</u>	<u>2020</u>
	£	£
Holly Hill School	2,000	2,000
Hawkesley School	2,000	2,000
Individual	200	100
	<u>4,200</u>	<u>4,100</u>
Small Heath Grants Repaid	12,265	0
Dorridge for Dining Room and Car Park	11,000	0
Water Orton - Refurbishment	0	14,666
Acocks Green - Roof replacement	0	16,000
St Andrews Stirchley - Refurbishment	0	5,000
Lozells Payroll Costs	10,000	10,000
City Centre Fund - Retail Chaplain, Counselling Centre, Inclusive Gathering	21,000	7,000
Benevolent Fund	0	600
	<u>58,465</u>	<u>57,366</u>

## Notes to the Accounts (continued)

## 14. Tangible Fixed Assets

The Circuit holds 16 manses. Eadie Community House, a former manse occupied as a Christian Community, and two surplus manses were sold during the year.

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			4,916,383	399,533				5,315,916
Additions								
Revaluations (+/-)								
Disposals (-)			409,305	209,533				618,838
Transfers * (+/-)								
Balance carried forward			4,507,078	190,000				4,697,078
Accumulated depreciation			SL or RB	SL or RB	SL or RB	SL or RB		
Balance brought forward								
Depreciation charge for year (-)								
Revaluations (+/-)								
Disposals (-)								
Transfers* (+/-)								
Balance carried forward								
Net book value								
Brought forward	-	-	4,916,383	399,533	-	-	-	5,315,916
Carried forward	-	-	4,507,078	190,000	-	-	-	4,697,078

Other buildings include the Frankley Children's Centre, which has been valued at £190,000 freehold subject to a lease with 9 years unexpired at Nil rent. The valuation was undertaken by Carters, Chartered Surveyors, who are not connected to Birmingham Methodist Circuit. The disposal during the year was of the former Eadie Community House.

## 15. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. 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 polity as determined by the Methodist Conference.

No investment property was held during the year.

## Notes to the Accounts (continued)

## 16. Analysis of debtors

	2021	2020
	£	£
Accrued income	89,129	23,979
Other debtors	62,871	65,348
Loans	40,000	48,000
<b>Total Debtors</b>	<b>192,000</b>	<b>137,327</b>

## Analysis of Loans

Due within one year	8,000	8,000
Due within two to five years	32,000	32,000
Due after five years		8,000
	<b>40,000</b>	<b>48,000</b>

## 17. Analysis of current liabilities and long term creditors

Prepaid Assessments	126,098	154,477
Other Creditors	38,456	37,054
<b>Total Current Liabilities</b>	<b>164,554</b>	<b>191,531</b>

## 18. Capital Commitments and Contingent Liabilities

At 31 August 2021 capital commitments amounted to:	15,837	132,000
At 31 August 2021 contingent liabilities amounted to:	-	-



### Unrestricted Funds

### Restricted Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
	Totals			

The reasons for the transfers between funds were as follows:

To provide working capital for the Circuit, to adjust for the sale of fixed assets and to account for a partial loan repayment.

## Notes to the Accounts (continued)

## 20. Related party transactions

## This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2021
			£	£	£	£
JMA						
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		176,989		
Mission in Britain Fund						
Fund for Support of Presbyters & Deacons						
Fund for Property						
World Mission Fund						
<b>Total</b>			<b>0</b>	<b>176,989</b>	<b>0</b>	<b>0</b>

## Last year

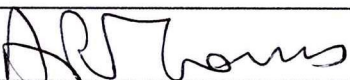
Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2020
			£	£	£	£
JMA						
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		179,997		
Mission in Britain Fund						
Fund for Support of Presbyters & Deacons						
Fund for Property						
World Mission Fund						
<b>Total</b>			<b>0</b>	<b>179,997</b>	<b>0</b>	<b>0</b>

## Birmingham 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



Date

26 March 2022

Name of Treasurer

Andrew Morris

Address

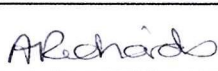
11 Rodman Close, Edgbaston, Birmingham, B15 3PE

### 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 and were approved.

26 March 2022

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Alison Richards

Date

26 March 2022



**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
BIRMINGHAM METHODIST CIRCUIT**

**Opinion**

We have audited the financial statements of Birmingham Methodist Circuit (the 'charity') for the year ended 31 August 2021 on pages six to fifteen, which comprise of the statement of financial activities, the balance sheet, cash flow statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information in the Trustees' Annual Report, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
BIRMINGHAM METHODIST CIRCUIT (continued)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wallace Crooke  
Chartered Accountants & Registered Auditors  
Wallace House  
20 Birmingham Road  
Walsall  
West Midlands  
WS1 2LT

Date:



Wallace Crooke is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CIRCUIT ASSEMBLY MEMBERSHIP

MINISTERS	Rev Dr Neil Johnson Rev Nick Jones Rev Alison Richards Rev Ping Ting Chen Rev Molly Chitokwindo Rev Caroline Hague Rev Deborah Humphries Rev Farai Mapamula Rev Sue Shortman Rev Cleopas Sibanda Rev Karen Webber Deacon Ruth Yorke
MINISTERS IN OTHER APPOINTMENTS	Rev Mindy Bell
CLERGY IN LEP's	Rev Mike Claridge Rev Lorraine Shorten
SUPERNUMERARY MINISTERS	Rev Alison Geary Rev Donald Sampson Rev Caroline Homan Rev Barbara Calvert
LAYWORKERS	Ermine Mitchell Diane Webb Salome Noah Arul Israel Susannah Saunderson
CIRCUIT STEWARDS	Gill Wilkins Mary Mahachi Janice Martin Marjorie Roper Sharon Clutterbuck Richard Burr (Property)
TREASURER	Andrew Morris
Queens Foundation	Rev Gary Hall
CA Minute Taker	Valerie Edden
Circuit Local Preachers & Worship Leaders Representatives	Fiona Beadle Keith Dennis Danny Dorsett Annette Sampson Joy Wadsworth Alan Wildbur Helen Woodall



Circuit Safeguarding Co-ordinator

Jenny Fisher

Forum Convenors

Resources

Rev Alison Richards

Service &amp; Evangelism

Rev Dr Neil Johnson

Worship, Learning &amp; Caring

Rev Nick Jones

CO-OPTED MEMBERS

Kath Collman

Moses Dakunivosa

Mike Fisher

CIRCUIT CHURCH REPRESENTATIVES

Acocks Green

Mark Firmstone

Alan Bennett

Sandra Gilbert

Beacon

Judith Wingate

Pam Wallace

Christine Tedstone

Cambridge Road

Anne Lockyer

Barbara Howarth

Castle Bromwich

Mal Glenn

Ray Glenn

Sue Mitchell

The Church at Carrs Lane

Peter Woodall

Joe Bullen

Chinese Church

William Yuen

Helen Xue

Rhoda Tong

Paul Chung

Coleshill United

Chris Courts

Peter Courts

Cotteridge

Lorna Babb

John Cliff

Mike Meadows

Dorridge	Lynne Wilson Phil Salmon Lis Helliard Helen Munday
Earlswood	Paul Spence Pat Fowler
Great Barr	Sylvia Emery Judith Kirby
Hall Green United Community Church	Peter Astardjian Brian Dickens Val Dickens Linda Ramdharry
Hawkesley	Clive Sweet Adam Lloyd
Hazelwell	Janet Thomas Peter Thomas Yvonne Swain
Longbridge	Remi Olatunbosun Philip Osborn Lenroy Ryner
Lozells	Ellalyn Blake Caroline Nana-Tchounga
Lyndon	Wendy Magee Tony Ludlow
Maypole	Sandra Jenkinson Jennie Owen

Nether Whitacre

Carol Morgan  
Jane Taylor  
Helen Howell

Northfield

Andrew Coldrick  
James Herbert  
Laura Enonchong

Perry Barr

Pansie McKenzie  
Neilson Williams

Perry Hall

Daphne Gray  
Vivienne Haylette

Saltley

Lorna Neale  
Sylvia Payne

Selly Oak

Richard Kirby  
Brian Noake  
John Richardson  
Maureen Foxall  
Karen Ashton

Shirley

Lois Beaumont  
Keith Lovell  
Bill Russell  
Pat Lowe

Solihull

Caroline Hinchliffe  
Sandra Ker  
Jenni Kitson  
Howard Staight

South Yardley

Liz Lyons  
Linda Loo  
Joe Glasford

Sparkhill

Jeanne Thompson  
Rhyllis Green  
Herman Norford



St Andrew's Chelmsley Wood

St Andrews Stirchley

Margaret Murphy  
Sue Ford

St Michaels

Ian Crockford  
Pauline Astarjian

Trinity Monkspath

Clive Prentice  
Ann Prentice

Villa Road

Jane Lee

Water Orton

Gill Day  
Mike Cox  
Roger Boulton