



Circuit
Accruals Accounts
2024-2025

THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2025

Birmingham Methodist Circuit

Registered Charity - Registration number

1132926

Birmingham District

03/02

Ministers

Rev Cleopas Sibanda, Rev Farai Mapamula,
Rev Quophie Ababio, Rev Mindy Bell, Rev Ping Ting Chen,
Rev Molly Chitokwindo, Rev Julie Clark, Rev Caroline (Caz) Hague,
Rev Karen Webber, Deacon Angela Allport

Circuit Stewards

Sarah Tolley, Angel Chiu, Mosese Dakunivosa, Richard Kirby
Remi Olatunbosun (Property), Andrew Morris

Circuit Treasurer

Andrew Morris

**Birmingham Methodist Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2025

Introduction

Welcome to the Annual Report of the Birmingham Methodist Circuit. The Circuit consists of 30 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 (Circuit Office), Selly Oak Methodist Church, Langleys Road, Selly Oak, Birmingham, B29 6HT

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 Farai Mapamula, Rev Cleopas Sibanda
Rev Quophie Ababio, Rev Melinda Bell, Rev Ping Ting Chen, Rev Molly Chitokwindo,
Rev Julie Clark, Rev Caroline (Caz) Hague, Rev Karen Webber,
Deacon Angela Allport

Circuit Lay Workers: Mrs Ermine Mitchell, Mr Ian Nannestad, Mrs Diane Webb

Circuit Stewards: Ms Sarah Tolley, Ms Angel Chiu, Mr Moses Dakunlvosa, Mr Richard Kirby,
Mr Remi Olatunbosun (Property)

Administrators: Mrs Narinderjit Kaur, Mrs Salome Noah, Mrs Sue Saunderson,
Mrs Jayne Snape, Mr Reuben Williams, 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: FWC Advisory Ltd, XandWhy The Foundry
6 Brindley Place, Birmingham B1 2JB

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 fourteen 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 2025 in the general fund of £320,913, excluding capital transactions. There was an overall surplus on unrestricted funds of £690,007. However excluding capital transactions, the overall shortfall is £323,908.

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 meant they are still not fully embedded in the life of the Circuit. From 1 September 2021 there was a reduction to four Mission and Ministry Teams.

Many churches have seen a 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 some meetings are now held on Zoom and staff numbers have reduced.

Income trends

Circuit income is primarily drawn from the assessment paid by the Circuit churches. Some churches were unable to increase their assessment payments in 2024/25.

Rental Income in 2024/25 is derived from the rental of three manses which were 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.

17% of General Fund expenditure is the Circuit contribution to the District and Connexion, of which 81% is used to fund the work of the wider Methodist Church. This contribution increased by 2.5% from the previous year.

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

Plans for 2025/26

Circuit financial plans for the current year have been prepared on the basis that there are 10 ordained staff, with anticipated cost of living stipend increases and a small increase in the assessment paid to the District. Overall the total amount offered as assessment by the churches is slightly lower than for 2024/25.

Plans for 2026/27

Circuit financial plans for 2026/27 have been prepared on the basis that there will be 11 ordained staff, with anticipated cost of living stipend increases and no change in the assessment paid to the District. At the time of writing, it appears unlikely that Circuit income from the churches will remain at the 2025/26 level as membership continues to reduce and at least one church 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 anticipated reductions in our income.

Aims and organisation

Charity objective is to act as a Resource provider within the area around Birmingham and Solihull 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 Finance Committee, the Circuit Property Committee and the Circuit HR Group.

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 Leadership Team, 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, Cotteridge, Dorridge, Earlswood, Great Barr, Hall Green United Community Church, Hawkesley, Hazelwell, Longbridge, Lozells, Lyndon, Nether Whitacre, Northfield, Perry Barr, Perry Hall, Saltley, Selly Oak, Shirley, Solihull, South Yardley, St Andrews Chelmsley Wood, St Andrews Stirchley, St Michael's Hall Green, Trinity Monkspath, Water Orton.

Risk Management

The major risks have been identified and recorded by the Circuit Finance Committee and Leadership Team 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 discontinued support for the Project at Lozells Church and Community Centre in August 2025. In 2024/25 The Circuit spent £43,680 on the running costs of the Lozells project (2023/24 £48,427). The Circuit supports the New Places for New People Project at Stechford, now known as The Table. Cost to the Circuit in 2024/25 was Nil (2023/24 £2,593). The Circuit gave £515 each to Holly Hill School and Hawkesley School, both Methodist/Anglican schools. The Circuit spent £1,902 on Bread & Belief at Birmingham University Chaplaincy in 2024/25 (2023/24 £2,728)

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, and to enable the Circuit to acquire property if required.

The total funds held at 31 August 2025 are £7,321,109, of which £9,122 are restricted and £208,385 are designated. A detailed analysis of the funds is set out in Note 18 on page 15.

Fixed Assets £3,612,738 - 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 £3,490,864 as at 31 August 2025, giving approximately 3 years' 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 2025

	Notes to the accounts	General funds	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2024-25	Total 2023-24
		£	£	£	£	£	£	£
Income								
Donations and legacies	4	220					220	245
Income from monetary Investments		10,571	110,362		2447	394	123,774	91,988
Income from Investment Properties							0	0
Assessments on Churches		686,041					686,041	696,336
Capital Receipts	11	140,753	3,214,614				3,355,367	1,437,740
Grants Received		58,140					58,140	63,306
Other Charitable Income	5	117,652					117,652	114,165
Total Income		1,013,377	3,324,976	0	2,447	394	4,341,194	2,403,780
Expenditure								
Stipends, salaries, NIC & Pension costs	8	697,977					697,977	655,796
District Assessment		19,209					19,209	23,007
Methodist Church Fund (Connexion)		187,491					187,491	178,629
Administration, telephone & travel		65,118	5,114		167		70,399	66,439
Insurance, utilities, etc		33,913					33,913	40,536
Maintenance of Manses		129,242					129,242	247,174
Other Expenditure on Circuit property	10	24,101					24,101	21,327
Depreciation	13						-	-
Provisions							-	-
Other Expenditure	11	1,163,448	1,165,845		1,250		2,330,543	795,214
Grants and Donations	12	4,120	30,191	14,334		1,000	49,645	49,823
Contributions to District Advance Fund			109,275				109,275	113,767
Total Charitable Expenditure		2,324,618	1,310,425	14,334	1,417	1,000	3,651,794	2,191,712
Net Income/(expenditure)		-1,311,241	2,014,551	-14,334	1,030	-606	689,400	212,068
Transfers between funds		288,848	-288,848				0	0
		-1,022,393	1,725,703	-14,334	1,030	-606	689,400	212,068
Other recognised gains / (losses):								
Gains/(losses) on monetary investments							-	0
Gains/(losses) on investment assets		0					-	0
Net movement in funds		-1,022,393	1,725,703	-14,334	1,030	-606	689,400	212,068
Reconciliation of funds:								
Total funds brought forward		4,979,290	1,421,002	168,672	53,017	9,728	6,631,709	6,419,642
Total funds carried forward		3,956,897	3,146,705	154,338	54,047	9,122	7,321,109	6,631,710

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
176	223
176	223
0	0

Birmingham Methodist Circuit

Balance Sheet as at 31 August 2025

General Funds (Unrestricted)	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2025	Totals 2024
£	£	£	£	£	£	£

Fixed Assets

Notes

Land & Buildings	13	3,612,738				3,612,738	4,603,066
Equipment							
Investment properties	14						
Investments							
Total fixed assets		3,612,738	0	0	0	3,612,738	4,603,066

Current Assets

Debtors	15	106,472	8,000			114,472	90,717
Trustees for Methodist Church Purposes							
Deposits		0	3,138,705	154,338		3,293,043	1,624,967
Central Finance Board Deposits		328,459		53,573	8,246	390,278	427,319
Cash at Bank and in hand		61,246		474	876	62,596	49,852
Total current assets		496,177	3,146,705	154,338	54,047	3,860,389	2,192,855

Current Liabilities

Creditors and Accruals (due in under 1 yr)	16	152,017				152,017	164,212
Total Current Liabilities		152,017				152,017	164,212
Net current assets/(liabilities)		344,160	3,146,705	154,338	54,047	3,708,372	2,028,643
Total assets less current liabilities	18	3,956,897	3,146,705	154,338	54,047	7,321,109	6,631,709

Long term liabilities (due after more than 1 year)

0 0

Net assets		3,956,897	3,146,705	154,338	54,047	9,122	7,321,109	6,631,709
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Funds of the Circuit

General Fund (Unrestricted)	19	3,956,897				3,956,897	4,979,290
Model Trust Fund (Unrestricted)	19		3,146,705			3,146,705	1,421,002
Model Trust Fund (Designated & Unrestricted)	19			154,338		154,338	168,672
Designated funds	19				54,047	54,047	53,017
Restricted funds	19					9,122	9,728
Total Funds		3,956,897	3,146,705	154,338	54,047	9,122	7,321,109
							6,631,709

The financial statements were approved and authorised for issue by the Circuit Meeting on 28 March 2026

Signed on behalf of the Circuit Meeting

AR Thomas
Andrew Morris, Circuit Treasurer

AR Thomas

Cash flow statement for the year ended 31 August 2025

	2025	2024
	£	£
Statement of cash flows		
Cash from operating activities		
Net cash used in operating activities	-528,041	601,329
Cash flows from investing activities		
Dividends, interest and rents from investments	123,774	91,988
Proceeds from the sale of property, plant and equipment	2,048,768	654,265
Purchase of property, plant and equipment	0	403,266
Net cash provided by investing activities	2,172,542	1,149,519
Cash flows from financing activities	0	0
Net cash used in financing activities	0	0
Change in cash and cash equivalents in the reporting period	1,643,779	-149,473
Cash and cash equivalents at the beginning of the reporting period	2,102,138	2,251,611
Cash and cash equivalents at the end of the reporting period	3,745,917	2,102,138

	2025	2024
	£	£
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per statement of financial activities)	689,400	212,088
Adjustments for:		
Loss/(Profit) on the sale of fixed assets	-1,058,439	422,394
Gains on investments	0	0
Dividends, interest and rents from investments	-123,052	-91,988
(increase)/decrease in debtors	-23,755	69,469
increase/(decrease) in creditors	-12,195	-10,614
Net cash used in operating activities	-528,041	601,329

	2025	2024
	£	£
Analysis of cash and cash equivalent		
Cash in hand	452,874	477,171
Short term deposit (less than 3 months)	3,293,043	1,624,967
Total cash and cash equivalents	3,745,917	2,102,138

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 18 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. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Designated (Unrestricted)	Restricted	2025 Total	2024 Total
	£	£	£	£	£	£
Donations	220				220	245
Legacies					0	0
Total	220	-	-	-	220	245

5. Other charitable income	Unrestricted	Circuit Model Trust Fund	Designated (Unrestricted)	Restricted	2025 Total	2024 Total
	£	£	£	£	£	£
Payroll recharges	75,487	;			75,487	51,517
Benevolent Fund				0	0	0
Sundry income	550				550	924
Transfer from closed churches	3,918				3,918	13,521
Inner City Fund				0	0	0
City Centre Fund recharges					0	0
Manse Rental	37,697				37,697	48,203
Total	117,652	0	0	0	117,652	114,165

6. Payment to Trustees

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

2025	2024
£	£
-	-

Number of trustees who were paid expenses

4	5
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Nature of the expenses:	Travel Expenses, Postage & Printing, Catering
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Total amount paid	£	1,162	698
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7. Fees for audit of the accounts

Independent auditors' fees for reporting on the accounts

2025	2024
£	£
4,800	4,596

Notes to the Accounts (continued)

8. Paid employees

2025 2024

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£ 559,594 518,098

Employer's National Insurance costs

£ 56,192 44,914

Pension costs

£ 79,481 90,081

Apprenticeship Levy

£ 2,711 2,703

Total staff costs

£ 697,977 655,796

Average number of staff employed during the year were:

20 22

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

2025 2024

The Circuit contributes to two pension schemes:

Methodist Ministers' Pension Scheme (defined benefit)

£ 65,308 78,246

Lay Employees' Pension Scheme (defined contribution)

£ 14,173 11,835

£ 79,481 90,081

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

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. It has now been determined that the voluntary contributions which were made are no longer required, and they have been returned to the donors with interest.

£5,064 was prepaid in respect of the Minister's Pension Scheme at 31 August 2025 (£5,170 at 31 August 2024).

Lay Employees' Pension Scheme

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

9. Leasing Commitments

Committed to be paid:

2025 2024

Expiring Within 1 Year

£ 478 955

Between 2 & 5 Years

£ - 478

After 5 Years

£ - -

£ 478 1,433

During the year £885 (2024: £1,017) was expensed through the SoFA in relation to operating leases.

10. Other Expenditure on Circuit property

2025 2024

£ £

Quinquennial Inspections (Property and Electrical)

15,336 13,800

Management and other fees

8,765 6,451

24,101 20,251

Villa Road Legal Costs - Inner City Fund

- 1,076

24,101 21,327

Notes to the Accounts (continued)

11. Other Expenditure

	<u>2025</u>	<u>2024</u>
	£	£
Children and Youth	6,136	7,730
Subscriptions (CIGB, BCT, Citizens)	8,314	8,313
Training	1,513	-250
Audit Fee	4,928	4,596
Philippians Fund	7,708	4,504
Meeting Expenses	2,623	1,147
Consultancy	1,250	2,100
Miscellaneous	1,145	728
	<u>33,617</u>	<u>28,868</u>
Connexional (CPF) Levies on Sold Properties	1,165,845	110,731
Capital Payment for Manses and Churches	1,131,081	655,615
	<u>2,330,543</u>	<u>795,214</u>

In the General Fund, Capital Receipts is the profit on sale of fixed assets, Capital Payment for Manses and Churches is the net proceeds of sale. These are not cash inflows and outflows but are shown in General Fund as the Fixed Assets are held in that fund. The cash proceeds of sale are shown in the Model Trust Fund.

12. Grants & Donations

	<u>2025</u>	<u>2024</u>
	£	£
Holly Hill School	2,060	2,000
Hawkesley School	2,060	2,000
	<u>4,120</u>	<u>4,000</u>
Perry Hall Replacement Windows		5,359
Lozells staffing costs	12,000	12,000
Lozells Fire Alarm	2,334	
Setting up Holly Hill Church		875
Holly Hill Community Day	1,000	
Roof replacement- Water Orton		25,000
Benevolent Fund		
Grant for Fencing and Kerbs - Dorridge	2,297	
Grant for Doors and Windows - South Yardley	20,922	
Grant for Heaters - Selly Oak	4,560	
Grants for Boiler and Drainage - Hall Green	2,412	
Grant for Roller Shutter- Hall Green		564
Grant for Header/Pipework- Hall Green		2,024
	<u>49,645</u>	<u>49,823</u>

13. Tangible Fixed Assets

The Circuit held 10 mansees at 31 August 2025. Three mansees were sold in the year. Maypole Methodist Church was sold during the year. All Circuit property is held in the name of the Trustees for Methodist Church Purposes.

Cost or valuation

	Residential Land £	Other Land £	Mansees £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			4,164,066	439,000				4,603,066
Additions								
Revaluations (+/-)								
Disposals (-)			741,328	249,000				990,328
Transfers* (+/-)								
Balance carried forward			3,422,738	190,000				3,612,738
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	-	-	-	-	-	-	-	-
Carried forward	-	-	3,422,738	190,000	-	-	-	3,612,738

14. Investments

The funds that support the Circuit Model Trust Fund and the Mansees 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)

15. Analysis of debtors

2025 2024

£ £

Accrued income (includes outstanding assessment	
Other	
debtors	
Loans	
Total Debtors	

22,477	26,151
40,134	40,850
59,361	23,716
121,972	90,717

Analysis of
Loans
Due within
one year
Due within
two to five
Due after
five years

9,400	8,000
49,961	15,716
59,361	23,716

16. Analysis of current liabilities and long term creditors

Prepaid
Assessment
Other
Creditors
Total
Current

112,869	133,097
39,148	31,115
152,017	164,212

17. Capital Commitments and Contingent Liabilities

At 31 August 2025 capital commitments amounted to:

-	-
-	-

At 31 August 2025 contingent liabilities amounted to:

Statement of Accounts (continued)

Analysis of Net Assets between funds

	General Funds (Unrestricted)	CMTF (Unrestricted)	CMTF (Designated & Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2025	Totals 2024
Fixed assets	3,612,738					3,612,738	4,603,066
Current assets	496,176	3,146,705	154,338	54,047	9,122	3,860,388	2,192,855
Current liabilities	-152,017					-152,017	-164,212
	3,956,897	3,146,705	154,338	54,047	9,122	7,321,109	6,531,709

Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Gain/(losses)	Closing Balance	Purpose of the fund
General	4,979,290	1,012,377	2,323,618	288,848		3,956,897	The general purposes of the Circuit
Model Trust Fund	1,421,002	3,324,976	1,310,425	-288,848		3,146,705	Support for the mission of the Circuit
Designated - Model Trust Fund	168,672		14,334			154,338	Supporting work within Birmingham Inner City
Designated - Inner City	1,724		1,250			474	Supporting work within Birmingham Inner City
Designated - Property							Major repairs to manse
Designated - Trinity Monkspath	51,293	2,447	167			53,573	The general purposes of the Circuit
Totals	6,621,981	4,339,800	3,649,794			7,311,987	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Gain/(losses)	Closing Balance	Purpose of the fund
Benevolent Fund	876					876	Support for individuals in specific need
Holly Hill School	8,852	394	1,000			8,246	Supporting a Methodist/Anglican school
Totals	9,728	394	1,000			9,122	

The reasons for the transfers between funds were as follows:

To provide working capital for the Circuit and to adjust for the sale of fixed assets.

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-2025
			£	£	£	£
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		187,491		
Birmingham Methodist District	Methodist Governing Body	Contribution to District costs		19,209		
Total			0	206,700		

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-2024
			£	£	£	£
Methodist Church Fund	Methodist Governing Body	Contribution to Connexional costs		178,629		
Birmingham Methodist District	Methodist Governing Body	Contribution to District costs		23,007		
Total			0	201,636		

**Birmingham Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2025 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

21 March 2026

Name of Treasurer

Andrew Morris

Address

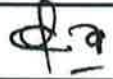
11 Rodman Close, Edgbaston, Birmingham, B15 3PE

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2025 were presented to the Circuit Meeting at its meeting on
and were approved.

21 March 2026

Signature of the Chair of the
meeting



Name of the Chair of the
meeting

Rev Cleopas Sibanda

Date

21 March 2026

**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 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 2023 and of its incoming resources and application of resources for the year then 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

In auditing the financial statements we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant section of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 this gives rise to a material misstatement in the financial statements themselves. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient 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 Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our 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 the Act and relevant regulations made or having effect thereunder.

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 Independent 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit. However, it is the primary responsibility of trustees, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

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

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, and we considered the extent to which noncompliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries and management bias in key accounting judgements and estimates. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired management and trustees, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud;
- reviewed minutes of meetings of the Board of Trustees to identify significant or unusual transactions and known or suspected instances of fraud or non-compliance with laws and regulations
- reviewed accounting estimates for bias and evaluating whether circumstances producing any bias, represent a risk of material misstatement due to fraud; and

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent 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 an auditors' report 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.

FWC Advisory Ltd
XandWhy The Foundry
6 Brindley Place
Birmingham
B1 2JB

Date: 21/03/2026

Birmingham Methodist Circuit

Appendix 1

CIRCUIT ASSEMBLY MEMBERSHIP

PRESBYTERS

Rev Farai Mapamula
Rev Cleopas Sibanda
Rev Quophie Anochie Ababio
Rev Ping Ting Chen
Rev Molly Chitokwindo
Rev Caroline Hague
Rev Joseph Ribeiro
Rev Karen Webber

DEACON

PROBATIONER PRESBYTER

Julie Clark

MINISTERS IN OTHER APPOINTMENTS

Rev Mindy Bell

CLERGY IN LEP's

Mark Meatcher

SUPERNUMERARY MINISTERS

Rev Alison Geary
Rev Donald Sampson
Rev Caroline Homan
Rev Barbara Calvert

LAYWORKERS

Ermine Mitchell
Diane Webb

CIRCUIT STEWARDS

Remi Olatunbosun (Property)
Sarah Tolley
Richard Kirby
Moses Dakunivosa
Angel Chiu

CIRCUIT TREASURER

Andrew Morris

Safeguarding Convenor

Queens Foundation

CA Minute Taker

Kath Collman

Circuit Local Preachers & Worship Leaders Representatives

Fiona Beadle
Keith Dennis
Danny Dorsett
Annette Sampson
Gareth Davis
Helen Woodall

CO-OPTED MEMBERS

Kath Collman

CIRCUIT CHURCH REPRESENTATIVES

Acocks Green

Mark Firmstone
Alan Bennett
Helen Powick

Beacon

Judith Wingate
Jeremy Parker
Sheila Maggs

Cambridge Road

Barbara Howarth
Nicola Sharman

Castle Bromwich

Sue Mitchell
Gareth Davies
Mark Ashmore

The Church at Carrs Lane

Peter Woodall

Chinese Church

Angel Chiu
Cynthia Law
Rhoda Tong
Sissy Wong

Cotteridge

John Cliff
Mike Meadows
Dorothy Audley

Dorridge

Lynne Wilson
Phil Salmon
Lis Helliar
Helen Munday

Earlswood

Grenville Jones
Jenny Cockcroft

Great Barr

Roger O'Hare
Dawn Brown

Hall Green United Community Church

Brian Dickens
Val Dickens
Blair Kessler

Hawkesley	Clive Sweet
Hazelwell	Janet Thomas Peter Thomas
Longbridge	Bright Obeng Philip Osborn Lenroy Ryner
Lozells	Richard Noah Ellalyn Blake Caroline Nana-Tchounga
Lyndon	Janet Rudge Lorraine Sibson Tony Ludlow Claire Frew
Nether Whitacre	Carol Morgan Jane Taylor Helen Howell
Northfield	Colin Capell Boaz Beoluf Jangan Laura Enonchong
Perry Barr	Pansie McKenzie Neilson Williams
Perry Hall	Daphne Gray Vivette Haylette Sarah Tolley
Saltley	Lorna Neale Sylvina Payne Ralph Neale

Selly Oak

Richard Kirby
Brian Noake
Karen Ashton

Shirley

Lois Beaumont
Phil Salmon
Pat Lowe

Solihull

Caroline Hinchliffe
Jenni Kitson
Yan Yeung
Christine Burr
Ian Hancock
Alan Faulkner
Karen Handford
Glen Mullineux

South Yardley

Liz Lyons
Joe Glasford

St Andrew's Chelmsley Wood

St Andrews Stirchley

Margaret Murphy
Sue Ford

St Michaels

Ian Crockford

Trinity Monkspath

Clive Prentice
Ann Prentice

Water Orton

Gill Day
Mike Cox
Roger Boulton