LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales · Charity number 1134011

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-02-03
Register	View on the Charity Commission register

Contact

Address	Hope Farm Methodist Church Bridge Meadow Great Sutton Ellesmere Port CH66 2LF
Phone	07891 702054
Email	coopers@nwedmethodists.org.uk
Website	www.nwedmethodists.org.uk

Activities

Objects: 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 the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsiduary 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.

Activities: The Liverpool District of the Methodist Church has been merged into the North West England District (Charity Number 1135459) under whom all activities are now managed. Technicalities around transfer of certain assets are being worked on and once resolved the charity will formally be closed.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire West & Chester
- Halton
- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£179,797	£1,219,393	-	-
2024-08-31	£560,046	£574,723	£1,198,380	7
2023-08-31	£368,029	£316,635	-	-
2022-08-31	£483,451	£327,179	-	-
2021-08-31	£340,561	£226,887	-	-
2020-08-31	£330,229	£319,073	-	-

Trustees

Name	Role	Appointed
Rev SHERYL ANDERSON	Chair	2015-09-01
GRAHAM CHARLES PEGG		2016-09-01
STEPHEN HOWARD COOPER		2023-01-31

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LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales - Charity number 1134011

Accounts

LIVERPOOL DISTRICT
METHODIST CHURCH
CLOSING TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
TRANSFER TO NORTH WEST ENGLAND DISTRICT
EFFECTED AUTUMN 2024
Registered Charity No 1134011

Correspondence Address:

c/o Hope Farm Methodist Church

Bridge Meadow, Great Sutton

Ellesmere Port Cheshire CH66 2LF

Email:

coopers@nwedmethodists.org.uk

Following a period of conversation and discernment, as described in previous years, the Methodist Conference of 2023 authorised the merger of 4 Districts (Bolton and Rochdale, Cumbria, Lancashire and Liverpool into a single North West England District (NWED) from 1st September 2024. Following further discernment, the Conference of 2024 approved the inclusion of the Manchester and Stockport District into the North West England District from the same date.

Thus, all objectives and activities transferred from 1st September 2024 have been subsumed into the objectives and activities of the NWED, with assertions made that the activities in each of the merging districts will be honoured and sustained, at least while an integrated mission plan for the new District is formulated and put into effect. Similarly, from 1st September 2024 all achievements and performance are the domain of the NWED, and no further reporting is given in this brief explanatory report.

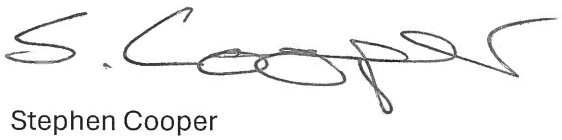
Additionally, this report makes no comment is made upon financial performance post 1st September, which is the domain of NWED to all whom all finances and assets are transferred. As reported in the TAR for the period to 31st August 2024, at the time of transfer, the Liverpool District was a going concern and NWED will reflect that standing in its report for the year ensuing.

Since the fundamental purposes of any Methodist District are the same, and extension of the priorities of the Methodist Church of Great Britain, the Trustees of the Liverpool District assert that the assessment of public benefit confirmed by them, will continue into NWED.

Relevant resolutions were passed in the synods of each of the merging districts to authorise the transfer of all District responsibilities, including all assets and liabilities to the new District, therefore constitutionally the Liverpool District, along with the others, ceased to exist on 31st August 2024. However, administratively there were some loose ends after this date, mainly due to the 31st August falling on non-banking days. Therefore, certain receipts from the Circuits of the Liverpool District were received into the District Funds, modest interest was also applied and annual administration charges were applied prior to the transfer, as reflected in the attached financial statements. No Balance Sheet statement is shown, since all assets and liabilities have transferred.

Additionally, there were some modest restricted (and in particular endowment) funds where resolutions are needed to effect the North West England District's (or nominees) ability to administer those funds, but in all practical senses the accountability and accounting for those funds was transferred to the North West England, and all such funds are accounted for and will be identified in their Trustees Annual Report and Accounts, which will be duly audited in accordance with all legal requirements.

The Charity of the Liverpool District Methodist Church has, to all intents and purposes, ceased operation and can now be closed.



Stephen Cooper
Former District Treasurer, Liverpool District
District Treasurer (NWED)
13th July 2026

Name of District: **Former Liverpool District (merged into NWED - 1 Sep 24** District 18 (now 1)

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds	Total 2024-25 £
Income from							
1 Donations and legacies							0
2 Connexional Advance & Property Fund							0
3 Income from investments			1,623				1,623
Income from charitable activities							
4 Assessments on circuits							0
5 From Circuit Model Trust Funds			174,689				174,689
6 Contribution to the cost of the Chair							0
7 Other charitable activities							0
8 Income from other trading activities							0
9 Other income		3,484					3,484
Total income		**3,484**	**176,313**	**0**	**0**	**0**	**179,797**

S. Cooper

Expenditure

9 Grants and donations						0
10 Salaries and associated costs						0
11 Cost of the Chair						0
12 Property Maintenance						0
13 Office expenses	120					120
14 Synods, committees, Conference						0
15 Training						0
16 Professional fees		1,093				1,093
17 Other outgoings						0
Total expenditure	**120**	**1,093**	**0**	**0**	**0**	**1,213**
Net income/(expenditure) before gains and losses on investments	**3,364**	**175,220**	**0**	**0**	**0**	**178,584**
18 Net gains/(losses) on investments						0
Net income/(expenditure)	**3,364**	**175,220**	**0**	**0**	**0**	**178,584**
19 Transfers to NWED	-767,393	-511,386	0	-87,024	-32,174	-1,397,977
20 Other gains/(losses)						0
Net movement in funds	**-764,029**	**-336,166**	**0**	**-87,024**	**-32,174**	**-1,219,393**
Total funds brought forward	764,029	336,166		87,024	32,174	1,219,393
Total funds carried forward	**0**	**0**	**0**	**0**	**0**	**0**

S. Cooper

Liverpool District

District No 18

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds	Total 2023-24 £
Income from							
1 Donations and legacies		73,626			48,460		**122,086**
2 Connexional Advance & Property Fund			93,104				**93,104**
3 Income from investments		21,336	19,976		86	983	**42,381**
Income from charitable activities							
4 Assessments on circuits		105,551					**105,551**
5 From Circuit Model Trust Funds			147,658				**147,658**
6 Contribution to the cost of the Chair		49,266					**49,266**
7 Other charitable activities							**0**
8 Income from other trading activities							**0**
9 Other income							**0**
Total income		**249,779**	**260,738**	**0**	**48,546**	**983**	**560,046**

S. Cooper

Expenditure

9 Grants and donations	97,785	145,500		14,270		**257,555**
10 Salaries and associated costs	48,880	2,386		78,891		**130,157**
11 Cost of the Chair	49,266					**49,266**
12 Property Maintenance	5,969			19,307		**25,276**
13 Office expenses	11,396	803		21,435	88	**33,722**
14 Synods, committees, Conference	4,619			7,053		**11,672**
15 Training						**0**
16 Professional fees						**0**
17 Other outgoings	67,075					**67,075**
Total expenditure	**284,990**	**148,689**	**0**	**140,956**	**88**	**574,723**
Net income/(expenditure) before gains and losses on investments	**-35,211**	**112,049**	**0**	**-92,410**	**895**	**-14,677**
18 Net gains/(losses) on investments	0			14,161	715	**14,876**
Net income/(expenditure)	**-35,211**	**112,049**	**0**	**-78,249**	**1,610**	**199**
19 Transfers between funds	133,699		-1,522	-108,103	-24,074	**0**
20 Other gains/(losses)	-33,759	-57,734	2,035	7,212	1,451	**-80,795**
Net movement in funds	**64,729**	**54,315**	**513**	**-179,140**	**-21,013**	**-80,596**
Total funds brought forward	699,300	281,851	-513	266,164	32,174	**1,278,976**
Total funds carried forward	**764,029**	**336,166**	**0**	**87,024**	**11,161**	**1,198,380**

S. Cooper

LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales - Charity number 1134011

Accounts

The Methodist Church

LIVERPOOL DISTRICT METHODIST CHURCH

TRUSTEES' ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2023

Registered Charity No 1134011
49 Queens Drive
Liverpool
L18 2DT

w.e.f. 1 September 2024:
Hope Meadow, Great Sutton
Ellesmere Port Cheshire CH66 2LF

Email:
coopers@nwedmethodists.org.uk

1 OBJECTIVES AND ACTIVITIES

In setting our objectives and planning our activities, the District Synod (under the leadership of the District Trustees) which meets twice in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Our mission is to be a powerful spiritual influence in the District and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the Circuits and the Churches in our District, the worship, social, and outreach activities that currently exist, and by seeking new ways to extend to others the fellowship of the Church family.

In particular the Liverpool District Methodist Church ("District"):

- supports the activities of the churches and circuits within the District by provision of various support services including training, development and evangelism.
- administers an ecumenical project to develop and facilitate Church Action on Sexual Abuse Issues ("CASAI").
- supports the provision of a chaplaincy service to the universities in Liverpool.
- seeks to support local churches and members to be good news by being good neighbours, developing neighbourhood outreach and raising up Christians to be the people of God in the places they exist.

2 ACHIEVEMENTS AND PERFORMANCE

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

Under the heading Collaborative arrangements with connected charities (3.3 below) there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used as grants to support Churches and Circuits throughout the District with their work in their local communities and to subsidise the administrative costs of the District. In 2022-23 the District paid grants out of the General Fund and the DAF that totalled £49,952 which was greater than the sum received from the levies on some of the funds held by Circuits within the District. The deficit was met from District reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (e.g. the District grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

The grants were of several kinds, including:

- Grants which supported mission and outreach in the provision of warm spaces in Church communities, in 27 Churches across the District.

- Grants to support the transition of a School Uniform scheme (Wirral FUSS) from a Wirral Circuit Project towards a separate Community Interest Company (CIC).

- A grant to Crosby Circuit to recompense them for the part-time secondment of their Superintendent to also serve the Emmaus Circuit as Superintendent.

- Minor grants in relation to our missional activity during the city's hosting of the Eurovision Song Contest, and a benevolent grant in support of someone in the process of offering for Ordained Ministry in the Methodist Church.

Circuits and Churches that have received grants from the District will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The District is in covenant with other districts in the North West and Mann Region supported by the North West and Mann Learning Network. During the year, work has continued on developing links with other Districts, including joint training for probationer ministers and a support group for candidates for ministry. In addition, more intensive consideration has been given to an amalgamation of some or all of the Districts in the North West and Mann region. These discussions resulted in a resolution being taken to the Conference of 2023, to create the merged North West England District from 1st September 2024

We have been pleased to support candidates for ministry and probationer ministers who serve in the District.

2.1 Plans for future years

- To support the work of the CASAI project, in particular following the appointment of a new management committee and the scope for project work from office space in Warrington.

- To sustain the current District Higher Education Chaplaincy project for the three Liverpool Universities until its external funding expires. Due to the universities reviewing their arrangements, the effectiveness of the role diminished in the year, and the employed Chaplain resigned from the post in April 2023.

- Encourage children's and youth work across the District including continued support for attendance at 3Generate.

- To utilise the District mission plan as an effective tool for mission across the District.

- Encourage initiatives for mission and evangelism in Circuits and Churches within the District as follows to:
  - Develop and embed the Neighbourhood Project (under the national New Places for New People and Church at the Margins initiatives, seeding new missional communities supported by Neighbourhood Project staff.
  - To work with circuits to keep under review mission plans.

2.2 District Mission Plan

The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through WORSHIP, LEARNING & CARING, SERVICE, and EVANGELISM.

Why are we here? (Our purpose)

Given the challenges of sharing the Gospel in our present age, the Liverpool District will respond to this calling by seeking to INSPIRE, ENCOURAGE, EQUIP and ENABLE the circuits and local churches to BE disciples, GROW disciples and MAKE disciples.

What shall we do?

The District does many things, so this list is not exclusive but indicates an emphasis in relation to the identified purpose. The District will seek to focus on INTENTIONALLY:

- Encouraging and challenging circuits and churches to fulfil their calling locally (local growth/*mission* plans).
- Supporting circuits and churches as they seek creative alternatives to traditional ministerial deployment.
- Providing or identifying resources, that are not directly available to local circuits and churches.
- Standing alongside areas where fragile work should be sustained.
- Providing a network of information and relationships to help work to be done collaboratively where possible.
- Finding and sharing expertise wherever we can.
- Encouraging experimentation and risk.
- Providing learning and development opportunities.

Therefore we will…

- Explore with circuits how the "shortage" of ministers in stationing could become an opportunity for change.
- Offer the possibility of a Mission and Ministry Team as a resource for circuits.
- Gather people together for mutual support, encouragement, and the sharing of best practice.
- Recruit the staff team for the Neighbourhood Project and identify communities where they will be located.
- Learn from Covid-19 experiences supporting churches as they move on

How will we do this? (The ways we intend to work together.)

How we go about our activity is almost as important as what we do. Therefore, it is our intention to promote across the District, underpinning everything we do with prayer, seeking to be guided and resourced by the Holy Spirit:

- Behaviour in accordance with the values that Jesus exemplified.
- Being open and accountable in all our dealings with each other.
- Treating one another with respect, as befits children of God.
- Modelling behaviour and attitudes that reflect our trust in God.
- Seeking to work inclusively.
- Seeking to work ecumenically and in partnership with others wherever possible.
- Supporting one another and giving priority to spending time together when appropriate.
- Working with good humour and expecting to have some fun.

The Plan will be monitored and kept under review by the Resourcing Mission Group. It will frame reports to Synod.

3 FINANCIAL REVIEW

Work continued on seeking to clarify and simply the structure of Designated and Restricted Funds, including Endowment Funds. However, less was achieved than had been hoped for due to the commitment to the preparations for the proposing of the new North West England District.

A number of descriptions, and therefore the perception of the availability of funds, been found to be overly cautious, which will enable after further examination the redesignation of a number of fund from Restricted to designated, and from endowment to general funds. Although descriptors within the accounting system have been amended, the descriptors used within this set of accounts is unchanged pending the further examination required.

Additionally, we have previously reported summary income and expenditure of Methodist Women in Britain (MWiB) Liverpool District. As described at note 22 these funds are not under the control of either the District or the District Trustees, but rather accountable to Methodist Women in Britain (MWiB) nationally – which is an independent charity and at most a connected party. Their accounts have not, therefore, been included in these accounts and their removal as compared with previous years is shown as an expenditure.

During the year, the District received total income of £322k (2021-22: £483k) and dispersed £271k (2021-22 £326k), the variances being primarily due to the successful reconciliation of CPF levies due from the Methodist Connexion being received and underpayments of Connexional Assessment being made good. The resulting surplus of income was reduced by an unrealised loss of £8k (2021-22: £13k) on the restricted reserves and endowments – reflecting the volatility of the investment markets at this time. The result was a net surplus of income of £16k (2021-22: £137k) and total reserves carried forward of £1,239k (2021-22: £1,223k).

The unrestricted general fund account to which assessments are allocated shows a deficit compared to the planned neutral budget, due to transfers and adjustments between funds.

The trustees of the District have every reason to believe that the District is, financially, a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. The support for, and impetus towards the establishment of the North West England District arises, at least in part, from a recognition that recruiting staff, and particularly volunteers, to undertake the required governance and support roles is becoming increasingly challenging as the underlying age profile of Methodist members increases.

The District continues to hold the one freehold property being the Chair's Manse in Queens Drive, Liverpool.

3.1 Investment Policy and Performance

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. Liverpool District trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract good rates of interest. There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB. It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the District's low appetite for risk.

3.2 Reserves level and policy

The District Reserves policy relates to our general (unrestricted) funds which are freely available to be used for any or all of the purposes of the District. The aims are:

- to secure and sustain the District's viability and future.
- to give reassurance to the general public that the District, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

The reserves held at the end of the year were as follows:

	£
Unrestricted funds	
General Fund	699,300
District Advance Fund	281,851
Designated funds	
Training Fund	(305)
Mission Fund	(208)
Total unrestricted funds	***980,638***
Restricted funds	
Overseas Students Dev Capital	183,530
Overseas Students Dev Revenue	959
Benevolence Fund	3,194
Higher Education Chaplaincy	13,140
Neighbourhood Project	19,219
CASAI	(511)
Other	6,633
Total restricted funds	***226,164***
Total endowment funds	***32,174***
Total funds	***1,238,976***

Available Reserves

Total undesignated and unrestricted funds	980,638
Less: invested in the manse	(458,855)
Less: contingent liabilities grants from DAF	(71,905)
Uncommitted reserves, readily available	**449,878**

All funds are separately invested either with CFB or TMCP. No money is directly invested in property, securities or other forms of investment.

The minimum policy level of the readily available part of the General Fund is such as to pay for:

• six months' payroll costs and closing costs of staff redundancies	- £75k
• six months ecumenical costs	- £10k
• six months administration and staff expense costs	- £15k
• manse repair reserve	- £35k
• circuit assessment shortfall reserve	- £40k
• Connexional Assessment Reserve	-£100k
	£275k

Whilst it has always been considered that the District collects the Connexional Assessment as agents for the Connexion, and is not liable for any shortfall, in practise it is considered prudent to allow funds in the reserve policy against cash flow challenges in circuits and so £100k is included above. At 31 August 2023, therefore, the available reserve stood at £450k against actual reserves required of £275k as stated above. Actual readily available reserves were thus in excess of policy at the year end by £175k. The trustees are, however, mindful of the continuing impact of the Covid-19 pandemic on future income from the Circuit Model Trust Funds (CMTF's) and Circuit assessments. These funds are not secure and it is judged prudent to retain a buffer against this funding volatility.

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray most of the cost of administering the District. This sum amounted to £104,654 (2021-22: £113,837).

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTF's at the start of the connexional year (01 September). In the year this income was £115,762 (2021-22: £122,913). This increase reflects some circuits having capitalised on the sales of property but not having yet spent on replacement property or other legitimate model trust purposes. It is, in part, these funds which provide for grants for missional projects and will underpin the District's contribution to the Neighbourhood Project and the Emmaus Circuit Superintendency over the next 5 years.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds received by the District as agent are not recognised as an asset in the financial statements because the funds are not within its control.

No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and applied them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

4.1 Risk

The District is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the District is prepared to underwrite considered risks. Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

5 Structure, governance and management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds and Standing Orders of the Methodist Church (as published annually in "The Constitutional Practice and Discipline of the Methodist Church – CPD). The District was registered with the Charity Commissioners on 1 February 2010.

5.1 Structure

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by Circuit Meetings which are required to meet at least twice per year. The District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

- Overall regulatory authority rests with the Methodist Conference.
- The Connexional Office implements decisions made by Conference and is also responsible for the administration of stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
- Connexional decisions relevant to the District are passed to the Chair of the District and the appropriate officers of the District for implementation.
- Similarly Connexional Decisions are passed to Superintendent Ministers. Ministers and relevant lay officers of Circuits to be implemented through Circuit Meetings and Church Councils as the respective managing trustees (and Charitable Trustees either as registered or (particularly in regard to churches) excepted charities. The District provides a general oversight over churches and circuits and also supports the provision of the relevant training and development to ensure safe implementation of regulatory change.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

- the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church
- any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in a geographical area from Southport in the north to Wirral in the south and including parts of Lancashire and Cheshire to the east.

- by providing opportunities for Circuits to work together and support each other
- by offering to Circuits resources of finance, personnel and expertise.

The District serves the Local Churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office (postal address - 25 Tavistock Street, London WC1H 9SF) to provide guidance on changes that could affect the District.

The members of the Resourcing Mission Group (RMG) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the RMG. When a position becomes vacant on the Resourcing Mission Group, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the

Resourcing Mission Group and the District Synod for appointment. Members may be either ministers or lay people attending Churches in the area covered by the District.

The Resourcing Mission Group normally meets three times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, the District manse, stationing, safeguarding, the work of the Mission and Evangelism Facilitator, the work of the CASAI project development facilitator, the work of the Children and Youth Enabler, authorisations to preside at communion, and extensions to local preacher training.

5.4 Responsibilities of the Resourcing Mission Group

The responsibilities of the Resourcing Mission Group are:

- to formulate and promote policies which will advance the mission of the Church in the Circuits and local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local Churches and Circuits having exceptional problems
- to encourage inter-Circuit and ecumenical co-operation
- to act in an executive capacity in matters remitted by the Synod
- to keep within its purview all District concerns not dealt with elsewhere
- to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
- to be aware that the stipend of the Chair of the District is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
- to be constantly aware of the public benefit guidance issued by the Charity Commission

6 REFERENCE AND ADMINISTRATION DETAILS

6.1 Charity Name

Liverpool District Methodist Church

6.2 Charity Registration Number

1134011, registered in England and Wales

6.3 Principal Office

49 Queens Drive
Liverpool
L18 2DT

From 1 September 2024
Bridge Meadow
Great Sutton, Cheshire
CH66 2LF

E-mail Coopers@nwedmethodists.ork.uk

6.4 Chair of District

The Revd Dr Sheryl Anderson (retired 31 August 2024)

6.5 Secretary of the Synod & Resources Mission Group

Mr Graham Pegg

6.6 Secretary of the Presbyteral Session of Synod
The Revd Phyl Fanning

6.7 District Treasurer
Mr Stephen Cooper

6.8 Names of trustees
The following served as trustees throughout part or all of the year 2022-23 or were trustees at the time of this report being approved:

The Revd Dr Sheryl Anderson
The Revd Karen Beecham
Deacon Helen Coleman
Mr Stephen Cooper
The Revd David Goodwin (from September 2022)
The Revd Phyl Fanning
The Revd Ian Hu
The Revd Marie-Anne Kent
Mrs Kim Kershaw (to August 2022)
Mrs Margaret Langton
Mr Graham Pegg
Ms Colette Ritson (to August 2022)
Mrs Carol Shanks
The Revd Paul Wilson (to August 2022)
The Revd Yangsun Yi

The Managing Trustees for the District are the members of the Resourcing Mission Group. No trustee claims exemption from disclosure of his or her name here.

6.9 Chair's PA
Mrs Gillian Downey

6.10 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
KENT
ME19 4JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

6.11 Investment managers and custodian trustees
Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.12 Independent Examiner

Ben Russell FCA
Gardiner Russell Accounting Limited
238A Telegraph Road
Heswall
CH60 0AL

Approvals

The District Policy Committee of the North West England District (NWED) is the successor trustee body to the Liverpool District Resourcing Mission Group. At its meeting on 8th July 2025, it delegated the approval of these accounts to the Chair of NWED and the District Treasurer (who was the District Treasurer in the Liverpool District). The Trustees' Report and the Financial Statements will be circulated to District Policy Committee for information along with the Independent Examiner's report when available.

Signed on behalf of the District Policy Committee, as authorised:

Signed on 12 November 2025 @ 08:33

Rev Dr James Tebbutt
District Chair, NW England District

Signed on 11 November 2025 @ 09:34

Stephen Cooper
District Treasurer
Former Liverpool District and
North West England District

LIVERPOOL DISTRICT METHODIST CHURCH							Number 18	
Statement of Financial Activities (SOFA) for the year ended 31 August 2023								
	Notes to the accounts	**General Fund (Unrestricted)**	**District Advance Fund (Unrestricted)**	**Designated Funds (Unrestricted)**	**Restricted Funds**	**Endowment Funds**	**Totals 2023**	**Totals 2022 (As amended)**
		£	**£**	**£**	**£**	**£**	**£**	**£**
Incoming Resources								
Investments & Interest		8,500	8,950		6,156	162	23,768	7,296
Charitable activities	5	3,000					3,000	-
Assessment on circuits	3	104,654					104,654	113,837
From Circuit Model Trust Funds		7,203	108,559				115,762	122,913
Contribution to the cost of the Chair	4	46,008					46,008	42,741
Grants/Donations Received		9,751			840		10,591	34,101
Connexional Advance & Property Fund & MAPJ			64,246				64,246	162,359
Other Income Received							-	181
Total		**179,116**	**181,755**	**-**	**6,996**	**162**	**368,029**	**483,428**
Expenditure on:								
Grants and Donations	6	2,099	44,073		3,780		49,952	79,149
Salaries and assoc. costs	7	88,864			75,966		164,830	162,214
Property costs	8	8,792			5,537		14,329	10,366
Office Expenses	9	15,972	381		12,864	15	29,232	30,180
Synods, committees, conferences	10	4,796			352		5,148	1,597
Secondment Costs and expenses					23,508		23,508	25,236
Other Outgoings	11	29,636					29,636	17,092
Total		**150,159**	**44,454**	**-**	**122,007**	**15**	**316,635**	**325,834**
Net income / (expenditure)		**28,957**	**137,301**	**-**	**(115,011)**	**147**	**51,394**	**157,594**
Transfer between funds	**13**						**-**	**-**
Adjustments		(57,024)	(100,884)	(4,912)	164,244	(1,423)	**1**	-
Other recognised gains / (losses):		(26,641)					(26,641)	(7,463)
Gains and losses on investment assets					(7,912)	(437)	(8,349)	(13,137)
Net movement in funds		**(54,708)**	**36,417**	**(4,912)**	**41,321**	**(1,713)**	**16,405**	**136,994**
Reconciliation of funds:								
Total funds brought forward		754,008	245,434	4,399	184,843	33,887	1,222,571	1,085,577
Total funds carried forward		**699,300**	**281,851**	**(513)**	**226,164**	**32,174**	**1,238,976**	**1,222,571**

LIVERPOOL DISTRICT METHODIST CHURCH							Number 18	
Balance Sheet as at 31 August 2023								
	Notes to the accounts	**General Fund (Unrestricted)**	**District Advance Fund (Unrestricted)**	**Designated Funds (Unrestricted)**	**Restricted Funds**	**Endowment Funds**	**Total 2023**	**Total 2022 (as amended)**
		£	**£**	**£**	**£**	**£**	**£**	**£**
Tangible Fixed Assets								
Manse and other property	14	458,855					458,855	458,855
Investments					155,872	31,767	187,639	195,988
Total fixed assets		**458,855**			**155,872**	**31,767**	**646,494**	**654,843**
Current Assets								
Debtors and Prepayments	15	12,101			720		12,821	25,330
Central Finance Board and Trustees for Methodist Church Purposes Deposits	17	257,311	281,851	1,447	13,407	407	554,423	507,416
Cash at Bank and in hand		15,233					15,233	16,367
Total current assets		**284,645**	**281,851**	**1,447**	**14,127**	**407**	**582,477**	**549,113**
Current liabilities								
Creditors and Accruals (due in under 1 year)	18	(44,200)		(1,960)	56,165		10,005	18,615
Net current assets/liabilities		**240,445**	**281,851**	**(513)**	**70,292**	**407**	**592,482**	**567,728**
Total assets less current liabilities		**699,300**	**281,851**	**(513)**	**226,164**	**32,174**	**1,238,976**	**1,222,571**
Net assets		**699,300**	**281,851**	**(513)**	**226,164**	**32,174**	**1,238,976**	**1,222,571**
Funds of the District								
General Fund (Unrestricted)	20	699,300					699,300	754,008
District Advance Fund (Unrestricted)	19		281,851				281,851	245,434
Designated Funds (Unrestricted)	20			(513)			(513)	4,399
Total unrestricted funds		**699,300**	**281,851**	**(513)**			**980,638**	**1,003,841**
Restricted Funds	21				226,164		226,164	184,843
Endowment Funds						32,174	32,174	33,887
Total Funds		**699,300**	**281,851**	**(513)**	**226,164**	**32,174**	**1,238,976**	**1,222,571**

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (the Charities SORP (FRS 102) as amended by Update Bulletin 1) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The Liverpool District Methodist Church ("District") meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appear in Note 4. A similar figure appears in the Expenditure at Note 7.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The District acts as agent in three matters:

- the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
- the payment of expenses of delegates from the District to the Methodist Conference

- the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the Methodist Church Fund

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised annually only as and when any performance conditions attaching to the award are met, even when the award is for a recurrent grant over more than one year. All grants awarded for payment in future financial years are conditional on the Grants Committee being satisfied, on the basis of progress reports from the grantee, that the grant's achievements to date justify the payment of further instalments of that grant. Such commitments are noted as contingent liabilities as shown in Note 25 in these accounts.

x VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its cost to date. The property has been reviewed for impairment.

xii Investments

The investments of the District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 22 below.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

2 Glossary of terms

CASAI: A District project on Churches Action on Sexual Abuse Issues
CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.
Church: a group of members from fewer than 12 to more than 300
Circuit: a group of Methodist Churches in a defined geographic area, or with particular missional emphases.
Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain
District: a group of contiguous Circuits
DAF: District Advance Fund
FRS: Financial Reporting Standard
MCF: Methodist Church Fund
MMPS: Methodist Ministers' Pension Scheme
MWIB: Methodist Women in Britain (Liverpool District)
RMG: Resourcing Mission Group. The policy committee of the District.
SOFA: Statement of Financial Activities
SORP: Statement of Recommended Practice
TCC: Transforming Church and Communities
TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3 Assessments on Circuits

For the period under review the District is made up of the following Circuits:
18-1 Liverpool North
18-3 Liverpool North Central
18-4 Liverpool City Centre – in 2022/23 this circuit ceases to exist and the church/society becomes a part of a newly designated (and non-geographic) Circuit entitled 18-20 Emmaus)
18-5 Liverpool South
18-8 Crosby
18-9 Wirral
18-13 Sankey Valley
18-17 Southport
18-19 Lancashire West

All Circuits paid their assessments to the District and to the MCF during the year or shortly after its end. During handover of treasurer responsibilities it was identified that most circuits had paid assessment in 2020/21 at rates unchanged from the previous year. This resulted

in circuits either being creditors (where they had paid more than should have been asked of them) or debtors (where they had paid less than should have been asked of them. These discrepancies appeared within the prior year balance sheet and were corrected during 2021/22. The assessment on Circuits is annually determined by the Trustees, assessed on the number of staff in the Circuits, the number of Church members and the determined income taking into account specified income elements.

Contributions to the Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to help defray the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £336,652 (2021-22: £338,237) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

4 Cost of Chair and trustees

The Chair of District chairs meetings of the Resourcing Mission Group (RMG). The members of the RMG are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2022-23	2021-22
	£	£
Stipend of Chair of District, Rev Dr Sheryl Anderson	35,182	32,451
Employer's National Insurance contributions	3,576	3,343
Employer's pension contributions	7,250	6,947
Cash cost paid by the Connexion (see SOFA)	*46,008*	*42,741*
Notional estimate of cost of providing manse	12,000	12,000
Chair's expenses	2,442	2,052
Total cost	**60,450**	**56,793**

Since the stipend-related costs above (*i.e.* £46,008; 2021-22 £42,741) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District's manse. The manse is provided by the District and the District maintains the property. The sum of £12,000 (unchanged since 2018-19) was determined by enquiry of local letting agents and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the RMG.

No accrual is made for the Chair's entitlement to a sabbatical as her functions are undertaken by a Deputy Chair at minimal extra cost to the District.

Payments to trustees

It is District policy to offer to reimburse members of the Resourcing Mission Group and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of the District undertakes the primary executive role within the District. Apart from the Chair of District no member of the Resourcing Mission Group was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

None of the trustees is an employee of the District. Expenses have been reimbursed to some seven (2021-22: four) trustees (members of the Resourcing Mission Group (RMG)) who, in aggregate, have received the cost of travel incurred in attending meetings of the District and reimbursement of administrative expenses amounting to £7,140 (2021-22: £4,140).

5 Other income

The District does not undertake fundraising.

The District received £3,000 from other North West Districts in the year, as a contribution towards North West England District merger costs. Liverpool acted as the managing District for financial matters, in order to maintain proper oversight and control of the process.

6 Grants and donations and related support costs

Grants and donations totalling £49,952 were made during the year (2021-22: £79,149).

	2022-23	2021-22
	£	£
From General funds	2,099	7,700
From DAF (see Note 19)	44,073	71,139
From Overseas Students Income Fund	-	310
From Youth Gen3 Fund	3,780	-
Total	**49,952**	**79,149**

Details of the recipients of grants paid by the District during the year may be found on the District Advance Fund report.

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District, and a similarly based distribution from the Connexional Priority Fund (CPF) and redistributes the monies to grantees in the District through relevant grants as assessed by the District Grants Committee. During the year the following grants were made:

To	£
Churches	13,500
Circuits	18,573
Other	12,000
Total	**44,073**

The income of the fund was £181,374 (including interest, net of costs) in the year. Some £44,073 was paid out in grants in the year. The Grants Committee is aware that grant applications must demonstrate public benefit. The support costs for grant-funding to third parties are insignificant (principally because the secretary of the Grants Committee is a volunteer and undertakes the vast majority of this work).

7 Salaries and associated costs

Gross salaries are paid to two full time and four part time (2021-22: eight) employees are shown below.

	2022-23	2021-22
	£	£
Gross pay – Lay Staff	103,785	97,130
Employer's National Insurance contributions	7,027	18,608
Employer's pension contributions to defined contribution schemes	8,010	3,735
Total costs of 6 staff	**118,822**	**119,473**
Cost of Chair of District (see note 4)	46,008	42,741
Total staff costs	**164,830**	**162,214**
Average weekly contractual hours for 6 staff	122	169

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the Real Living Wage, as published by the Living Wage Foundation and mandated by the Methodist Conference.

The full-time employees are a facilitator in sexual abuse issues (CASAI project) and the Higher Education Chaplain (who left in April 2023). Of the part-time staff, two are engaged in developing the Neighbourhood Project, one is engaged exclusively in safeguarding matters, and one provides PA and administrative assistance to the District Chair

The role of Mission and Evangelism enabler was filled throughout this year through the secondment arrangement whereby a Minister stationed in the Wirral Circuit was seconded ½ time for which the District reimburses stipend, oncosts and manse expenses. These costs are not included in the above table but are shown as secondment costs in accounts.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that 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.

On the other hand, lay employees are contractually employees and have, in accordance with Auto-enrolment legislation and the decisions of the Methodist Conference, the option of joining the District's Defined Contribution Scheme administered by The Pensions Trust. The District's only liabilities in this scheme are the employer contributions which are made timeously within the financial year. One person employed as a lay employee is, in fact, a Methodist Minister who has been given permission to serve in this way and is opted out of the MMPS. They are treated entirely as if they were a lay person and are contracted to their role in that capacity.

The Connexion accounts for the MMPS pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS was in deficit as at the 2020 actuarial valuation and the Conference and Connexion have brought forward plans to return to scheme to parity/surplus. Details of this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

8 Property costs

	2022-23	2021-22
	£	£
Chair's manse repairs	3,430	1,881
Council tax and water rates	2,950	3,160
Insurance	2,412	1,873
Total charged to General Fund	**8,792**	**6,914**
CASAI office, rent and services	5,537	3,452
Total charged to Restricted Fund	**5,537**	**3,452**
Total	**14,329**	**10,366**

9 Office expenses

	2022-23	2021-22
	£	£
Resources & General expenses	3,800	8,886
Telephone	3,650	3,237
Staff training	5,104	2,910
IT and other	110	99
Bank fees	462	-
Travel	2,846	1,349
Total charged to General Fund	**15,972**	**16,481**
TMCP charges	381	359
Total charged to District Advance Fund	**381**	**359**
CASAI Resources & general expenses	-	1,395
CASAI Telephone	916	1,107
CASAI IT	36	-
CASAI Training and supervision	1,372	749
CASAI Travel	897	2,875
Total charged to CASAI	**3,221**	**6,126**
Chaplaincy Training	-	-
Chaplaincy Resources and Expenses	340	782
Chaplaincy travel	146	-
Total Charged to Chaplaincy Fund – Restricted	**486**	**782**
Benevolent Resources and Expenses	200	-

Total charged to Benevolent Fund - Restricted	**200**	**-**
Neighbourhood Telephone	131	56
Neighbourhood Resources and Expenses	4,678	3,917
Neighbourhood Staff Training	1,226	640
Neighbourhood Travel	1,270	148
Total Charged to Neighbourhood Fund - Restricted	**7,305**	**4,761**
TMCP charges	-	511
Total charged to Students Development Fund - Restricted	**-**	**511**
Mission & Evangelism Travel	1,652	1,060
Total charged to Mission & Evangelism Travel - Restricted	**1,652**	**1,060**
Total charged to Restricted Funds	**12,864**	**13,240**
TMCP charges	15	100
Total charged to Endowment Funds	**15**	**100**
Total	**29,232**	**30,180**

10 Synods, Committees, Conference

	2022-23	2021-22
	£	£
Metropolitan Cathedral - Eurovision	2,280	-
Supernumeraries' teas	879	-
Conference	582	114
LPWL training day	280	-
Other	775	365
Total charged to General Fund	**4,796**	**479**
Youth Event expenses	312	1,035
Neighbourhood Project	40	83
Total Charged to Restricted Fund	**352**	**1,118**
Total	**5,148**	**1,597**

None of the remaining individual amounts – aggregated as 'Other' above - is considered material and none is listed separately.

11 Other outgoings

	2022-23	2021-22
	£	£
Churches Together Merseyside Region	9,007	1,287
Mission in the Economy	10,000	12,300
Consulting – District merger scoping (2022 Quinquennial reports)	2,000	1,100
IT software	521	732
Independent examination (2 years)	2,580	-
The Pensions Trust – joining fee	-	500
Other	528	1,173
TCC Contribution	5,000	-
Total charged to General Fund	**29,636**	**17,092**

12 Investment management

During the year the District paid £396 to TMCP, the custodians of the District's investments (District Advance Fund, Overseas Student Development Fund and various endowment funds (2021-22: £970). The sum of £396 was levied at 0.285% on the value of the funds at the end of the prior year and is shown as allocated to the three groups of funds: £380, £398 and £30. See Note 9 above.

13 Transfers between funds

During the year funds were withdrawn from the District Advance Fund, which included £19,500 to contribute to the funding of the work of the Mission and Evangelism development facilitator and £5,000 to support costs in engaging TCC for mission support work in the District. In addition, £18,000 was transferred from general funds and £18,000 was withdrawn from the District Advance Fund for the work of the CASAI project.

14 Manse and other property

The value of the District's manse in Queens Drive, Liverpool is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. There is no depreciation on the manse as the impairment review at the end of the year confirmed that the current residual market value of the building was greater than the carrying value of that part of the asset's cost to date. Also, due to the decision of the Methodist Conference of 2023 which will result in the amalgamation of districts, it is likely that the Liverpool Manse will become surplus from September 2024. It is not therefore felt necessary to obtain a valuation at this time purely for accounting purposes. The Trustees are content that the book valuation remains reasonable, and accounting adjustments would become relevant at the point of sale.

	Land	Buildings	Total
	£	£	£
Cost or valuation			
Balance brought forward at 1 September, at cost	150,000	308,855	458,855
Balance carried forward at 31 August 2023	**150,000**	**308,855**	**458,855**

15 Debtors and prepayments

Debtors were made up as follows:		
	2022-23	2021-22
	£	£
Trade debtors		
NWE Merger District merger costs rebilled	1,000	-
Conference expenses	-	1,051
	1,000	***1,051***
Prepayments and accrued income		
Liverpool North Circuit	8,226	22,212
Payments in advance	2,875	2,067
	11,101	***24,279***
Total – General Fund	***12,101***	***25,330***
Youth -3 Gen Grant – Restricted	***720***	***-***
Total	**12,821**	**25,330**

16 Trustees for Methodist Church Purposes

The funds that support the District Advance Fund, the Overseas Students Development Fund and certain Endowment Funds 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, drawable on application in accordance with Model Trust purposes.

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 policy as determined by the Methodist Conference.

17 Central Finance Board (CFB) and Cash at Bank

The District has one current account at CAF Bank, an authorised institution. The money held in this account is immediately available. In addition, the District has seven deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18 Creditors and accrued expenses

Creditors were made up as follows:	2022-23	2021-22
	£	£
Trade creditors		
Methodist Church fund assessments	28,000	28,000
Sundry creditors	2,885	-
Total trade creditors	***30,885***	***28,000***
Various accruals	14,675	8,950
Total Accruals:	***14,675***	***8,950***
Historic adjustment re opening balances	(55,565)	(55,565)
Total (DR) CR	**(10,005)**	**(18,615)**

Maturity analysis of financial liabilities				
	Accrued at		Accrual made	Accrued at
	31-Aug-22	Paid in year	in year	31-Aug-23
Trade creditors				
Methodist Church Fund Assessments	28,000	-	-	28,000
Sundry creditors	-	-	2,885	2,885
Total trade creditors	***28,000***	***-***	***2,885***	***30,885***
Various accruals	8,950	-	4,976	13,926
Payroll accrual	-	-	749	749
Total Accruals:	**8,950**	**-**	**5,725**	**14,675**
Total	**36,950**	**-**	**8,610**	**45,560**

19 Grant Commitments and the District Advance Fund

Expenditure on charitable activities: District Advance Fund
Where grants are payable in annual instalments it is necessary for the grantee to provide a satisfactory report on the achievements of activities funded by previous instalments of the multi-year grant award before any further instalments will be paid. The commitment for unpaid grants amounts to £71,905 (2021-22 – £164,569) as covered by the DAF is shown as a contingent liability. This amount includes allocations within District initiatives where match funding is contingent on the district contributions but excludes allocations for District Projects which are accounted for in the years that they are expended in.

This total of anticipated grants is comfortably within the balance of £281,851 in the DAF as at 31 August 2023. The award of a grant by the District does not create a contractual relationship. No institution received grants of such materiality that they should be separately disclosed in these accounts.

20 Unrestricted Funds

20.1 General Fund – balance £699,300 at 31 August 2023 (2022: £754,008)
The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 65% of this fund is held as a freehold property, the District manse for the Chair of District. During the year £2,099 was paid out as grants and donations from the General Fund.

20.2 Other Designated Funds – balance (£513) at 31 August 2023 (2022: £4,399)
These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

The Training Fund – balance (£305) (2022: £2,151) is available to meet some of the training costs of ministers and lay people within the District.

The Mission Fund – balance (£208) (2022: £2,248) is available to meet some of the specific mission project costs of circuits or churches within the District.

All expenditure of the purposes for which these funds are held was charged against the general fund. In order to streamline the District's finances, it is intended to absorb these funds into the general fund in 2023/24 and manage their purposes by budget allocation within that fund.

21 Restricted Funds - *balance £226,164 at 31 August 2023 (2022: £184,843)*

The Overseas Students Development Fund exists to support international students, studying in Liverpool, who face financial hardship. Due to legislative changes around financial status of such Overseas Students, the demand for this support has all but disappeared in recent years, though it has been used to support Methodist Ministers from other parts of the world studying at the universities. The Overseas Students Development Fund has been so described in the District's accounts since beyond the corporate memory. Enquiries with TMCP indicate that is, in fact, an unrestricted fund arising from the sale of a property many years ago. It appears that at some point the Trustees may have agreed to apply the fund in the way described, which should have had the effect of making it a Designated Fund rather than a Restricted Fund. Caution is being exercised but within 2023-24 it is hoped to agree the recategorizing of the fund, either to a wholly unrestricted fund or as a designated fund for particular purposes. In either case, the monies will remain as Model Trust funds and their use limited to the proper charitable purposes of the Methodist Church.

A capital amount, £155,872 at 31 August 2023 (£163,784 at 2022), is held in Trust at TMCP and invested in the CFB Managed Mixed Fund to provide income to support the purposes of the fund. The variance is due to the volatility in the equity market over the year.

The Benevolent Fund – balance £3,194 (2022: £2,717) is available to make specific donations to individuals or communities in need. Total expenditure in the year was £200, and certain transactions accounted through General Fund might have been charged to this account.

The CASAI Fund – balance (£511) (2022: (£26,123) is a project that seeks and facilitates actions on issues of sexual abuse. Total income in the year (including transfers from both General and District Advance Fund broadly as budgeted) was £61,676 (2022: £42,540) and expenditure was £36,064 (2022: £37,675).

The Higher Education Chaplaincy – balance £13,140 (2022: £34,131), is the ministry of a Chaplain working across the three higher education establishments in Liverpool. This is primarily funded for a three-year period by a connexional grant, receivable annually.

The Neighbourhood Project – balance £19,219 (2022: £19,219) is a project to explore a new missional approach to being the church, outside of the church walls, enabling members to be missional in all aspects of their daily lives and to develop a new form of worshipping community, rooted in the missional work of the project. The current year is the first year (of 5) of full implementation, and is part funded by a grant from the Connexion's God for All strategy funding and part from the DAF Grant.

The market valuations for the Overseas Students Development Fund have been provided by TMCP. The funds of the Benevolence Fund and CASAI project are held on deposit at CFB.

22 Summary of movements on significant individual funds

Fund	Balance at 31-Aug-22	Income	Expenditure	Transfers/ Adjustments	Gains/ Losses	Balance at 31-Aug-23
	£	£	£	£	£	£
General Fund	754,008	179,116	(150,159)	(57,024)	(26,641)	699,300
District Advance Fund (Designated)	245,434	181,755	(44,454)	(100,884)	-	281,851
Training (Designated)	2,151			(2,456)		(305)
Mission (Designated)	2,248			(2,456)		(208)
Total other designated	*4,399*			*(4,912)*		*(513)*
Total unrestricted	***1,003,841***	***360,871***	***(194,613)***	***(162,820)***	***(26,641)***	***980,638***
Overseas students Dev Fund	184,489					184,489
Benevolence (Restricted)	2,717	677	(200)			3,194
Higher Education Chaplaincy (Restricted)	34,131		(20,991)			13,140
Neighbourhood Project (Restricted)	19,219		(29,420)	29,420		19,219
CASAI	(26,123)	360	(36,064)	61,316		(511)
Other	(29,590)	5,959	(35,332)	73,508	(7,912)	6,633
Total restricted	***184,843***	***6,996***	***(122,007)***	***164,244***	***(7,912)***	***226,164***
Powell Fund	6,441		-	-	-	6,441
T A Turney Benevolent Fund (Trust 10343)	4,418	-	-	(354)	-	4,064
Edgar W P Meredith Trust (Trust 7942)	23,698	36	-	(1,941)		21,793
Various Charities Trust (Trust 849)	2,069	56	-	(72)	-	2,053
Jas Gilkes Bequest Trust (Trust 2561)	1,685	(2)	-	(60)	-	1,623
Wm Ashcroft Memorial (Trust 1221)	1,300	35		(139)	-	1,196
Other	(5,724)	37	(15)	1,143	(437)	(4,996)
Total endowment	***33,887***	***162***	***(15)***	***(1,423)***	***(437)***	***32,174***
Total Funds	**1,222,571**	**368,029**	**(316,635)**	**1**	**(34,990)**	**1,238,976**

Other designated Funds: During the previous financial year, with the transition of Treasurers, it had not been noted that these funds were separately accounted for, and all transactions were dealt with through the General Fund. The requirement to maintain a separate fund is being reconsidered.

MWIB – Methodist Women in Britain has, for over 10 years, been an independent charity which has no financial or governance connection with the Liverpool Methodist District. It's aims are consistent with and related to the Methodist Church in Britain and enjoys a cordial

relationship throughout the Methodist Family. Within the district it is run by and for Methodist Women, predominantly, arranging regular meetings and fund-raising projects, and is represented within the Synod as a courtesy. They have always operated their own banking arrangements and have reported their financial activity to the synod. Their accounts have previously been reported as a sub-account within the District Accounts. Whilst the synod will remain interested in their financial performance, the District Trustees have no responsibilities or control over this fund. MWIB Liverpool is accountable to the national body and not the District. The expenditure recorded in this set of accounts is simply an accounting transaction to remove the fund from our accounts.

23 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion and Conference, Circuits and Churches within the District, North West Training Forum, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 5. The District Synod appoints representatives to the Methodist Conference who thereby become trustees of the Conference for their term as representatives. Those appointed may or may not be District Trustees. All of these entities have their own trustees or directors and autonomous administration, such that Liverpool District has no significant influence over any of them, nor they over Liverpool District. They are, therefore, not considered related parties.

Names of Connected Organisations	Receipts £	Payments £
Donee: Methodist Church Fund		(336,653)
Donor: Circuits within Liverpool District (assessments on Circuits}	310,012	
Donor/Donee: Circuits within Liverpool District (CMTF levies/grants)	115,762	(23,353)
Donor/Donee: Churches within Liverpool District (grants)		(13,349)

There were no related party transactions.

24 Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

25 Capital commitments and contingent liabilities

There were no capital commitments at the year end (2021-22: nil).

There were contingent liabilities in respect of grants awarded to Circuits within the District at 31st August 2023; these amounted to £71,905.

26 Lease commitments

The District has a lease agreement with Warrington Housing Association for the use of office space for the CASAI project. In subsequent years the commitment (including service charge commitments) amounts to £3,574 per annum up to 2024/25. The current agreement expires on 30 Sep 25 giving a liability in 2025/26 of £298.

27 Independent examiner

No accrual has been made for the fee of the independent examiner. Previously an Independent Examiner has provided his services free of charge, though he retired from the role following examination of the 2020-21 accounts. Any fees in relation to the 2021-22 account has been charged to revenue in the current year.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of Treasurer …… …… Signed on 11 November 2025 @ 09:34 Date……..…

Name of treasurer: **Stephen Cooper**

Address: **8 Kerry Croft, Great Sutton, Ellesmere Port, CH66 2UE**

Presentation to the District Policy Committee of the North West England District (Successor Trustee Body)

I confirm that the annual report and accounts for the year ended 31 August 2023 will be

presented to the District Policy Committee at the earliest opportunity following approval.

Signature of the Chair of the Meeting …… Signed on 12 November 2025 @ 08:33 ……

Name of the Chair of the Meeting: **REVD DR JAMES TEBBUTT** Date …….

Independent Examiner's Report to the Trustees of the District, named above

The District's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the District's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement
In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner..... BRussell

Name of independent examiner ...BENJAMIN RUSSELL

Relevant professional qualification of independent examiner .....FCA

Address ....238A TELEGRAPH ROAD, HESWALL, CH60 0AL

Date ....12 November 2025

LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales - Charity number 1134011

Accounts

The **Methodist** Church

LIVERPOOL DISTRICT METHODIST CHURCH

TRUSTEES' ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 AUGUST 2022

Registered Charity No 1134011
49 Queens Drive
Liverpool
L18 2DT

mail@liverpoolmethodistdistrict.org.uk
www.liverpoolmethodistdistrict.org.uk

1 OBJECTIVES AND ACTIVITIES

In setting our objectives and planning our activities, the District Synod (under the leadership of the District Trustees) which meets twice in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Our mission is to be a powerful spiritual influence in the District and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the Circuits and the Churches in our District, the worship, social, and outreach activities that currently exist, and by seeking new ways to extend to others the fellowship of the Church family.

In particular the Liverpool District Methodist Church ("District"):

- supports the activities of the churches and circuits within the District by provision of various support services including training, development and evangelism.
- administers an ecumenical project to develop and facilitate Church Action on Sexual Abuse Issues ("CASAI").
- supports the provision of a chaplaincy service to the universities in Liverpool.
- seeks to support local churches and members to be good news by being good neighbours, developing neighbourhood outreach and raising up Christians to be the people of God in the places they exist.

2 ACHIEVEMENTS AND PERFORMANCE

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

Under the heading Collaborative arrangements with connected charities (3.3 below) there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used as grants to support Churches and Circuits throughout the District with their work in their local communities and to subsidise the administrative costs of the District. In 2019-20 the District paid grants out of the General Fund and the DAF that totalled £116,775 which was greater than the sum received from the levies on some of the funds held by Circuits within the District. The deficit was met from District reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (e.g. the District grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

The grants were of several kinds, including:

- Grants which supported mission and outreach in the deprived communities of inner city North Liverpool.
- Grants to support an intergenerational project engaging with children and families and older adults facing loneliness and isolation.
- Grants to support the transition of a School Uniform scheme (Wirral FUSS) from a Wirral Circuit Project towards a separate Community Interest Company (CIC).

Circuits and Churches that have received grants from the District will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The District is in covenant with other districts in the North West and Mann Region supported by the North West and Mann Learning Network. During the year, work has continued on developing links with other Districts, including joint training for probationer ministers and a support group for candidates for ministry. In addition, more intensive consideration has been given to an amalgamation of some or all of the Districts in the North West and Mann region. These discussions are ongoing (albeit not including all of districts) with a view to proposals for a merger being taken to the Methodist Conference of 2023 for implementation from 1st September 2024.

We have been pleased to support candidates for ministry and probationer ministers who serve in the District.

2.1 Plans for future years

- To support the work of the CASAI project, in particular following the appointment of a new management committee and the scope for project work from office space in Warrington.
- To sustain the current District Higher Education Chaplaincy project for the three Liverpool Universities until its external funding expires and to review and implement appropriate measures prior to such expiry (August 2023).
- Encourage children's and youth work across the District including continued support for attendance at 3Generate.
- To utilise the District mission plan as an effective tool for mission across the District.
- Encourage initiatives for mission and evangelism in Circuits and Churches within the District as follows to:
- Develop and embed the Neighbourhood Project (under the national New Places for New People and Church at the Margins initiatives, seeding new missional communities supported by Neighbourhood Project staff.
    - To work with circuits to keep under review mission plans

2.2 District Mission Plan

The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through WORSHIP, LEARNING & CARING, SERVICE, and EVANGELISM.

Why are we here? (Our purpose)

Given the challenges of sharing the Gospel in our present age, the Liverpool District will respond to this calling by seeking to INSPIRE, ENCOURAGE, EQUIP and ENABLE the circuits and local churches to BE disciples, GROW disciples and MAKE disciples.

What shall we do?

The District does many things, so this list is not exclusive but indicates an emphasis in relation to the identified purpose. The District will seek to focus on INTENTIONALLY:

- Encouraging and challenging circuits and churches to fulfil their calling locally (local growth/*mission* plans).
- Supporting circuits and churches as they seek creative alternatives to traditional ministerial deployment.

- Providing or identifying resources, that are not directly available to local circuits and churches.
- Standing alongside areas where fragile work should be sustained.
- Providing a network of information and relationships to help work to be done collaboratively where possible.
- Finding and sharing expertise wherever we can.
- Encouraging experimentation and risk.
- Providing learning and development opportunities.

Therefore we will...

- Explore with circuits how the "shortage" of ministers in stationing could become an opportunity for change.
- Offer the possibility of a Mission and Ministry Team as a resource for circuits.
- Gather people together for mutual support, encouragement, and the sharing of best practice.
- Recruit the staff team for the Neighbourhood Project and identify communities where they will be located.
- Learn from Covid-19 experiences supporting churches as they move on

How will we do this? (The ways we intend to work together.)

How we go about our activity is almost as important as what we do. Therefore, it is our intention to promote across the District, underpinning everything we do with prayer, seeking to be guided and resourced by the Holy Spirit:

- Behaviour in accordance with the values that Jesus exemplified.
- Being open and accountable in all our dealings with each other.
- Treating one another with respect, as befits children of God.
- Modelling behaviour and attitudes that reflect our trust in God.
- Seeking to work inclusively.
- Seeking to work ecumenically and in partnership with others wherever possible.
- Supporting one another, and giving priority to spending time together when appropriate.
- Working with good humour and expecting to have some fun.

The Plan will be monitored and kept under review by the Resourcing Mission Group. It will frame reports to Synod.

3 FINANCIAL REVIEW

With a change in the District Treasurer at the start of the year under review, necessitating an extended handover period, the opportunity was taken to validate the basis of those funds which have, for many years, been reported as Designated and Restricted (including Endowment) Funds.

These descriptors have been used without significant question or challenge, not least as there had not been significant budgetary challenges coming through the Circuits to supress the District Assessment. Equally, during the period of the Covid Pandemic there had been little call on grant funding as the activities of churches and circuits had been limited.

A number of such descriptions, and therefore the perception of the availability of funds, been found to be overly cautious, which will enable after further examination the redesignation of a number of fund from Restricted to designated, and from endowment to general funds. Although descriptors within the accounting system have been amended, the descriptors used within this set of accounts is unchanged pending the further examination required.

Additionally, we have previously reported summary income and expenditure of Methodist Women in Britain (MWiB) Liverpool District. As described at note 22 these funds are not under the control of either the District or the District Trustees, but rather accountable to Methodist Women in Britain (MWiB) nationally – which is an independent charity and at most a connected party. Their accounts have not, therefore, been included in these accounts and their removal as compared with previous years is shown as an expenditure.

During the year the District received total income of £483k (2020-21: £340k) and dispersed £327k (2020-21 £226k), the variances being primarily due to the successful reconciliation of CPF levies due from the Methodist Connexion being received and underpayments of Connexional Assessment being made good. The resulting surplus of income was reduced by an unrealised loss of £13k (2020-21: gain of £32k) on the restricted reserves and endowments – reflecting the volatility of the investment markets at this time. The result was a net surplus of income of £139k (2020-21: £146k) and total reserves carried forward of £1,225k (2020-21: £1,085k).

The unrestricted general fund account to which assessments are allocated shows a small surplus compared to the planned neutral budget.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings.

The consequences of the COVID-19 pandemic to the District are still being worked through. Whilst current income streams to the district (principally through assessments of Circuit) have been sustained, there are increasing financial challenges in the churches which in turn affect the Circuits. It is anticipated that changes in the next few years across the whole Methodist Church in Britain may affect the financial performance or position in the immediate years ahead.

The District continues to hold the one freehold property being the Chair's Manse in Queens Drive, Liverpool.

3.1 Investment Policy and Performance

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. Liverpool District trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and

ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract good rates of interest. There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the District's low appetite for risk.

3.2 Reserves level and policy

The District Reserves policy relates to our general (unrestricted) funds which are freely available to be used for any or all of the purposes of the District. The aims are:

- to secure and sustain the District's viability and future.
- to give reassurance to the general public that the District, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

The reserves held at the end of the year were as follows:

	£
Unrestricted funds	
General Fund	756,600
District Advance Fund	245,435
Designated funds	
Training Fund	2,151
Mission Fund	2,248
Total unrestricted funds	***1,006,434***
Restricted funds	
Overseas Students Dev Capital	172,385
Overseas Students Dev Revenue	959
Benevolence Fund	2,786
Higher Education Chaplaincy	368
Neighbourhood Project	1,149
CASAI	7,291
Total restricted funds	***184,938***
Total endowment funds	***33,887***
Total funds	***1,225,259***

Available Reserves	
Total undesignated and unrestricted funds	1,006,434
Less: invested in the manse	(458,855)
Less: contingent liabilities grants from DAF	(251,405)
Uncommitted reserves, readily available	**296,174**

There are no funds in deficit. All funds are separately invested either with CFB or TMCP. No money is directly invested in property, securities or other forms of investment.

The minimum policy level of the readily available part of the General Fund is such as to pay for:

• six months' payroll costs and closing costs of staff redundancies	- £75k
• six months ecumenical costs	- £10k
• six months administration and staff expense costs	- £15k
• manse repair reserve	- £35k
• circuit assessment shortfall reserve	- £40k
• Connexional Assessment Reserve	-£100k
	£275k

Whilst it has always been considered that the District collects the Connexional Assessment as agents for the Connexion, and is not liable for any shortfall, in practise it is considered prudent to allow funds in the reserve policy against cash flow challenges in circuits and so £100k is included above. At 31 August 2022, therefore, the available reserve stood at £296k against actual reserves required of £275k as stated above. Actual readily available reserves were thus in excess of policy at the year end by £20k. The trustees are, however, mindful of the potential impact of the Covid-19 pandemic on future income from the Circuit Model Trust Funds (CMTF's) and Circuit assessments. These funds are not secure and it is judged prudent to retain a buffer against this funding volatility. Additionally, significant events offering a missional opportunity are happening in 2022-23 and it almost certain that some monies will be drawn from reserves to capitalise on these opportunities.

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray most of the cost of administering the District. This sum amounted to £113,837 (2020-21: £110,466).

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTF's at the start of the connexional year (01 September). In the year this income was £122,913 (2020-21: £80,957). This increase reflects some circuits having capitalised on the sales of property, but not having yet spent on replacement property or other legitimate model trust purposes. It is, in part, these funds which provide for grants for missional projects and will underpin the District's contribution to the Neighbourhood Project and the Emmaus Circuit Superintendency over the next 5 years. In 2019-20 this sum was £71,753 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds received by the District as agent are not recognised as an asset in the financial statements because the funds are not within its control. Although not obliged to make up any shortfall, due to several minor inconsistencies identified at handover, there was a shortfall in collections and amounts remitted of £7k which was charged to the District's General Fund). No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and applied them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

4.1 Risk

The District is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the District is prepared to underwrite considered risks. Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

5 Structure, governance and management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds and Standing Orders of the Methodist Church (as published annually in "The Constitutional Practice and Discipline of the Methodist Church – CPD). The District was registered with the Charity Commissioners on 1 February 2010.

5.1 Structure

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by Circuit Meetings which are required to meet at least twice per year. The District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

- Overall regulatory authority rests with the Methodist Conference.

- The Connexional Office implements decisions made by Conference and is also responsible for the administration of stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
- Connexional decisions relevant to the District are passed to the Chair of the District and the appropriate officers of the District for implementation.
- Similarly Connexional Decisions are passed to Superintendent Ministers. Ministers and relevant lay officers of Circuits to be implemented through Circuit Meetings and Church Councils as the respective managing trustees (and Charitable Trustees either as registered or (particularly in regard to churches) excepted charities. The District provides a general oversight over churches and circuits and also supports the provision of the relevant training and development to ensure safe implementation of regulatory change.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

- the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church
- any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in a geographical area from Southport in the north to Wirral in the south and including parts of Lancashire and Cheshire to the east.

- by providing opportunities for Circuits to work together and support each other
- by offering to Circuits resources of finance, personnel and expertise.

The District serves the Local Churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office (postal address removed to 25 Tavistock Street , London WC1H 9SF though currently operating out of temporary offices in (Anglican) Church House) to provide guidance on changes that could affect the District.

The members of the Resourcing Mission Group (RMG) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the RMG. When a position becomes vacant on the Resourcing Mission Group, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the

Resourcing Mission Group and the District Synod for appointment. Members may be either ministers or lay people attending Churches in the area covered by the District.

The Resourcing Mission Group normally meets three times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, the District manse, stationing, safeguarding, the work of the Mission and Evangelism Facilitator, the work of the CASAI project development facilitator, the work of the Children and Youth Enabler, authorisations to preside at communion, and extensions to local preacher training.

5.4 Responsibilities of the Resourcing Mission Group

The responsibilities of the Resourcing Mission Group are:

- to formulate and promote policies which will advance the mission of the Church in the Circuits and local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local Churches and Circuits having exceptional problems
- to encourage inter-Circuit and ecumenical co-operation
- to act in an executive capacity in matters remitted by the Synod
- to keep within its purview all District concerns not dealt with elsewhere
- to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
- to be aware that the stipend of the Chair of the District is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
- to be constantly aware of the public benefit guidance issued by the Charity Commission

6 REFERENCE AND ADMINISTRATION DETAILS

6.1 Charity Name

Liverpool District Methodist Church

6.2 Charity Registration Number

1134011, registered in England and Wales

6.3 Principal Office

49 Queens Drive
Liverpool
L18 2DT

E-mail mail@liverpoolmethodistdistrict.org.uk
Web Site www.liverpoolmethodistdistrict.org.uk

6.4 Chair of District

The Revd Dr Sheryl Anderson

6.5 Secretary of the Synod

Mr Graham Pegg

6.6 Secretary of the Presbyteral Session of Synod
The Revd Phyl Fanning

6.7 Assistant Secretary of the Synod and Secretary of the Resourcing Mission Group
Mr Graham Pegg

6.8 District Treasurer
Mr Stephen Cooper

6.9 Names of trustees
The following served as trustees throughout part or all of the year 2021-22 or were trustees at the time of this report being approved:

The Revd Dr Sheryl Anderson
The Revd Karen Beecham
Deacon Helen Coleman
Mr Stephen Cooper
The Revd David Goodwin (from September 2022)
The Revd Phyl Fanning
The Revd Ian Hu
The Revd Marie-Anne Kent
Mrs Kim Kershaw (to August 2022)
Mrs Margaret Langton
Mr Graham Pegg
Ms Colette Ritson (to August 2022)
Mrs Carol Shanks
The Revd Paul Wilson (to August 2022)
The Revd Yangsun Yi

The Managing Trustees for the District are the members of the Resourcing Mission Group. No trustee claims exemption from disclosure of his or her name here.

6.10 Chair's PA
Mrs Gillian Downey

6.11 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
KENT
ME19 4JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

6.12 Investment managers and custodian trustees
Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

Approvals

The Trustees' Report and the Financial Statements was approved by the Resourcing Mission Group (RMG) on 8th June 2023 and will be circulated to Synod Members for information along with the Independent Examiner's report when available.

Signed on behalf of the RMG, as authorised:

Sheryl M Anderson (signed)	Stephen Cooper (signed)
	
Rev Dr Sheryl M Anderson District Chair	Stephen Cooper District Treasurer

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

	Notes to the accounts	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022	Totals 2021
		£	£	£	£	£	£	£
Incoming Resources								
Investments & Interest		986	1,173	37	4,277	846	7,319	5,862
Charitable activities	5							60,580
Assessment on circuits	3	113,837					113,837	110,466
From Circuit Model Trust Funds			122,913				122,913	80,957
Contribution to the cost of the Chair	4	42,741					42,741	41,961
Grants/Donations Received					34,101		34,101	-
Connexional Advance & Property Fund & MAPJ			162,359				162,359	42,671
Other Income Received		181					181	-
Total		**157,745**	**286,445**	**37**	**38,378**	**846**	**483,451**	**340,561**
Expenditure on:								
Grants and Donations	6	7,700	71,139		310		79,149	50,539
Salaries and assoc. costs	7	84,416			77,798		162,214	143,702
Property costs	8	7,657			3,496		11,153	7,858
Office Expenses	9	13,086			11,734		24,820	7,975
Synods, committees, conferences	10	642			1,118		1,760	7,752
Secondment Costs and Expenses					25,236		25,236	0
Other Outgoings	11	19,015	359		2,509	611	22,495	9,061
Total		**132,517**	**71,498**	**0**	**93,338**	**611**	**327,179**	**226,887**
Net income / (expenditure)		**25,228**	**214,947**	**37**	**(86,516)**	**234**	**156,623**	**113,674**
Transfers between funds	13	108,174	(95,424)		(7,754)	(4,996)	-	113,674
Adjustments		1,786	1,323		456		3,565	
Other recognised gains / (losses):		(7,463)					(7,463)	
Gains and losses on investment assets					(10,979)	(2,158)	(13,137)	32,432
Net movement in funds		**127,724**	**120,846**	**37**	**(102,101)**	**(6,919)**	**139,557**	**146,106**
Reconciliation of funds:								
Total funds brought forward		628,876	124,588	4,362	287,039	40,806	1,085,671	939,565
Total funds carried forward		**756,600**	**245,435**	**4,399**	**184,938**	**33,887**	**1,225,259**	**1,085,671**

LIVERPOOL DISTRICT METHODIST CHURCH								Number 18
Balance Sheet as at 31 August 2022								
	Notes to the accounts	**General Fund (Unrestricted)**	**District Advance Fund (Unrestricted)**	**Designated Funds (Unrestricted)**	**Restricted Funds**	**Endowment Funds**	**Total 2022**	**Total 2021**
		£	£	£	£	£	£	£
Tangible Fixed Assets								
Manse and other property	14	458,855					458,855	458,855
Investments					163,784	32,204	195,988	209,126
Total fixed assets		**485,855**			**163,784**	**32,204**	**654,843**	**667,981**
Current Assets								
Debtors and Prepayments	15	27,207					27,207	98,575
Central Finance Board and Trustees for Methodist Church Purposes Deposits	17	133,726	245,435	4,399	116,408	6,679	506,647	349,324
Cash at Bank and in hand		14,921					14,921	17,402
Total current assets		**157,854**	**245,435**	**4,399**	**116,408**	**6,679**	**548,775**	**465,301**
Current liabilities								
Creditors and Accruals (due in under 1 year)	18	21,642					21,642	47,611
Net current assets/liabilities		**197,496**	**245,435**	**4,399**	**280,192**	**6,679**	**570,417**	**417,690**
Total assets less current liabilities		**656,351**	**245,435**	**4,399**	**280,192**	**38,883**	**1,225,259**	**1,085,671**
Net assets		**656,351**	**245,435**	**4,399**	**280,192**	**38,883**	**1,225,259**	**1,085,671**
Funds of the District								
General Fund (Unrestricted)	20	656,351					656,351	628,876
District Advance Fund (Unrestricted)	19		**245,435**				245,435	124,588
Designated Funds (Unrestricted)	20			4,399			4,399	4,362
Total unrestricted funds		**656,351**	**245,435**	**4,399**			**906,185**	**757,826**
Restricted Funds	21				280,192		280,192	287,039
Endowment Funds						38,883	38,883	40,806
Total Funds		**656,351**	**245,435**	**4,399**	**280,192**	**38,883**	**1,225,259**	**1,085,671**

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (the Charities SORP (FRS 102) as amended by Update Bulletin 1) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The Liverpool District Methodist Church ("District") meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appear in Note 4. A similar figure appears in the Expenditure at Note 7.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The District acts as agent in three matters:

- the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
- the payment of expenses of delegates from the District to the Methodist Conference

- the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the Methodist Church Fund

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii **Expenditure**
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 District to pay out resources.

ix **Grants**
Grants are recognised annually only as and when any performance conditions attaching to the award are met, even when the award is for a recurrent grant over more than one year. All grants awarded for payment in future financial years are conditional on the Grants Committee being satisfied, on the basis of progress reports from the grantee, that the grant's achievements to date justify the payment of further instalments of that grant. Such commitments are noted as contingent liabilities as shown in Note 25 in these accounts.

x **VAT**
Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

xi **Tangible fixed assets**
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its cost to date. The property has been reviewed for impairment.

xii **Investments**
The investments of the District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 22 below.

xiii **Receivables and Payables; Bank and Cash**
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

2 Glossary of terms

CASAI: A District project on Churches Action on Sexual Abuse Issues
CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.
Church: a group of members from fewer than 12 to more than 300
Circuit: a group of Methodist Churches in a defined geographic area, or with particular missional emphases.
Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain
District: a group of contiguous Circuits
DAF: District Advance Fund
FRS: Financial Reporting Standard
MCF: Methodist Church Fund
MMPS: Methodist Ministers' Pension Scheme
MWIB: Methodist Women in Britain (Liverpool District)
RMG: Resourcing Mission Group. The policy committee of the District.
SOFA: Statement of Financial Activities
SORP: Statement of Recommended Practice
TCC: Transforming Church and Communities
TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3 Assessments on Circuits

For the period under review the District is made up of the following Circuits:
18-1 Liverpool North
18-3 Liverpool North Central
18-4 Liverpool City Centre – in 2022/23 this circuit ceases to exist and the church/society becomes a part of a newly designated (and non-geographic) Circuit entitled 18-20 Emmaus)
18-5 Liverpool South
18-8 Crosby
18-9 Wirral
18-13 Sankey Valley
18-17 Southport
18-19 Lancashire West

All Circuits paid their assessments to the District and to the MCF during the year or shortly after its end. During handover of treasurer responsibilities it was identified that most circuits had paid assessment in 2020/21 at rates unchanged from the previous year. This resulted

in circuits either being creditors (where they had paid more than should have been asked of them) or debtors (where they had paid less than should have been asked of them. These discrepancies appeared withing the prior year balance sheet and were corrected during 2021/22. The assessment on Circuits is annually determined by the Trustees, assessed on the number of staff in the Circuits, the number of Church members and the determined income taking into account specified income elements.

Contributions to the Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to help defray the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £338,237 (2020-21: £350,201) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

4 Cost of Chair and trustees

The Chair of District chairs meetings of the Resourcing Mission Group (RMG). The members of the RMG are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2021-22	2020-21
	£	£
Stipend of Chair of District, Rev Dr Sheryl Anderson	32,451	31,905
Employer's National Insurance contributions	3,343	3,190
Employer's pension contributions	6,947	6,866
Cash cost paid by the Connexion (see SOFA)	*42,741*	*41,961*
Notional estimate of cost of providing manse	12,000	12,000
Chair's expenses	2,052	1,624
Total cost	**56,793**	**55,585**

Since the stipend-related costs above (*i.e.* £42,741; 2020-21 £41,961) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by the District and the District maintains the property. The sum of £12,000 (unchanged since 2018-19) was determined by enquiry of local letting agents and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the RMG.

No accrual is made for the Chair's entitlement to a sabbatical as her functions are undertaken by a Deputy Chair at minimal extra cost to the District.

Payments to trustees

It is District policy to offer to reimburse members of the Resourcing Mission Group and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of the District undertakes the primary executive role within the District. Apart from the Chair of District no member of the Resourcing Mission Group was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

None of the trustees is an employee of the District. Expenses have been reimbursed to some four (2020-21: five) trustees (members of the Resourcing Mission Group (RMG)) who, in aggregate, have received the cost of travel incurred in attending meetings of the District and reimbursement of administrative expenses amounting to £4,140.00 (2020-21: £366). This included the purchase and reimbursement of a number of laptop computers for new staff. This sum was, however, offset by a refund of £6,062.66, being accumulated excess advances of expenses paid to the Chair of District during the time when movements were restricted due to the Covid pandemic.

5 Other income

The District does not undertake fundraising.

The District received £26,274 from The Methodist Church to support the Neighbourhood Project.

The District received £26,656 from The Methodist Church to support the Liverpool Methodist Higher Education Chaplaincy project.

The CASAI Restricted fund received donations of £2,545 for its work. These funds are available for all CASAI purposes, none were limited to particular sub-projects.

6 Grants and donations and related support costs

Grants and donations totalling £71,139 were made during the year (2020-21: £50,539).

	2021-22	2020-21
	£	£
From DAF (see Note 19)	71,139	46,139
From Overseas Students Income Fund	0	4,400
Total	**71,139**	**50,539**

Details of the recipients of grants paid by the District during the year may be found on the District Advance Fund report.

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District, and a similarly based distribution from the Connexional Priority Fund (CPF), and redistributes the monies to grantees in the District through relevant grants as assessed by the District Grants Committee. During the year the following grants were made:

To	£
Churches	30,000
Circuits	41,139
Liverpool District	70,242
Total	**141,381**

The income of the fund was £286,155 (net of costs) during the year, of which some £94,241 was prior year accrued distributions from the CPF. Overall this some £144,744 in excess of the total paid out in grants in the year, recovering the previous years deficit. The Grants

Committee is aware that grant applications must demonstrate public benefit. The support costs for grant-funding to third parties are insignificant (principally because the secretary of the Grants Committee is a volunteer and undertakes the vast majority of this work).

7 Salaries and associated costs

Gross salaries paid to one full time (2018-19: one) and eight part time (2018-19: eight) employees are shown below. Three employees left posts during the year as project work ceased.

	2021-22	2020-21
	£	£
Gross pay – Lay Staff	97,130	90,476
Employer's National Insurance contributions	18,608	6,543
Employer's pension contributions to defined contribution schemes	3,743	4,722
Total costs of 8 staff	**119,473**	**101,741**
Cost of Chair of District (see note 4)	42,741	41,961
Total staff costs	**162,214**	**143,702**
Average weekly contractual hours for 8 staff	169	136

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

The full-time employees are a facilitator in sexual abuse issues (CASAI project) and the Higher Education Chaplain. Of the part-time staff, two (three for 6 months) are engaged in developing the Neighbourhood Project, one is engaged exclusively in safeguarding matters, one provides PA and administrative assistance to the District Chair, and one is administrator for the CASAI project (left August 2022).

The previous part-time Methodist minister engaged to develop and facilitate mission and evangelism left at the end of the previous year. This role was replaced through a secondment arrangement consisting ½ time Methodist Minister stationed in the Wirral Circuit for which the District reimburses stipend, oncosts and manse expenses. These costs are not included in the above table but are shown as secondment costs in accounts.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that 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.

On the other hand, lay employees are contractually employees and have, in accordance with Auto-enrolment legislation and the decisions of the Methodist Conference, the option of joining the District's Defined Contribution Scheme administered by The Pensions Trust. The District's only liabilities in this scheme are the employer contributions which are made timeously within the financial year. One person employed as a lay employee is, in fact, a

Methodist Minister who has been given permission to serve in this way and is opted out of the MMPS. They are treated entirely as if they were a lay person and are contracted to their role in that capacity.

The Connexion accounts for the MMPS pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS was in deficit as at the 2020 actuarial valuation and the Conference and Connexion have brought forward plans to return to scheme to parity/surplus. Details of this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

8 Property costs

	2021-22	2020-21
	£	£
Chair's manse repairs	2,114	288
Council tax and water rates	3,714	2,961
Insurance	1,873	1,827
Total charged to General Fund	**7,701**	**5,076**
CASAI office, rent and services	3,415	2,782
Total charged to CASAI Restricted Fund	**3,415**	**2,782**
Total	**11,153**	**7,858**

9 Office expenses

	2021-22	2020-21
	£	£
Printing, postage and stationery	8,512	950
Telephone	3,237	3,031
Staff training	2,910	0
Total charged to General Fund	**14,479**	**3,981**
TMCP charges	359	90
Total charged to District Advance Fund	**359**	**90**
CASAI Printing, postage and stationery	120	531
CASAI Telephone	1,107	1,105
CASAI Legal expenses	0	
CASAI Training and supervision	749	799
Total charged to CASAI Restricted Fund	**1,976**	**2,345**
Chaplaincy equipment		670
Chaplaincy Telephone		0
Chaplaincy Resources and Expenses	761	0
Total Charged to Chaplaincy Fund	**761**	**670**
Neighbourhood Printing, Postage and stationery		352
Neighbourhood Telephone	56	89
Neighbourhood Resources and Expenses	3,863	0
Neighbourhood Staff Training	640	
Total Charged to Neighbourhood Restricted	**4,559**	**441**

Fund		
TMCP charges	512	301
Total charged to Students Dev Restricted Fund	**512**	**301**
TMCP charges	100	57
Total charged to Endowment Funds	**100**	**57**
Total	**22,723**	**7,975**

Office expenses (General Fund) have increased on last year's lower costs, largely due to greater activity post Covid limitations – in particular it has been possible to resume regular Chair's and Superintendent's retreats after a 2-year gap. CASAI expenses (Restricted Fund) have reduced due to changes in work activity during the Covid pandemic. Neighbourhood project costs have increased due to the project moving from pilot to full project with increased staff and activity.

10 Synods, Committees, Conference

	2021-22	2020-21
	£	£
Synod expenses	11	143
Skelmersdale Infocus Project	-	586
Web Design Costs	-	200
Conference	360	750
Committees	83	-
Chairs Travel	1349	624
3Generate	6900	-
Covid Support		825
Mission and evangelism facilitator travel	1061	-
Safeguarding officer travel	-	-
Other		881
Total charged to General Fund	**9,764**	**4,009**
Training (charged to Designated Fund)	4,299	1,250
Total charged to Designated Fund	**4,299**	**1,250**
CASAI project	1,592	50
CASAI travel	2,904	990
CASAI other	1,693	951
Total charged to CASAI Restricted Fund	**6,189**	**1,991**
Chaplaincy Training		155
Charged to Chaplaincy Fund	**0**	**155**
Neighbourhood Project Conference		241
Neighbourhood Project Travel	148	106
Total Charged to Neighbourhood Fund	**148**	**347**

Total	**20,400**	**7752**

None of the remaining individual amounts – aggregated as 'Other' above - is considered material and none is listed separately.

11 Other outgoings

	2021-22	2020-21
	£	£
Churches Together Merseyside Region	3,860	5,147
Mission in the Economy	11,013	3,564
Churches Together in Cheshire	0	350
Total charged to General Fund	**14,873**	**9,061**
TCC contribution	5,000	5,000
Total charged to Mission Fund	**5,000**	**5,000**
Total	**18,973**	**14,051**

12 Investment management

During the year the District paid £970 to TMCP, the custodians of the District's investments (District Advance Fund, Overseas Student Development Fund and various endowment funds (2020-21: £448). The sum of £970 was levied at 0.285% on the value of the funds at the end of the prior year and is shown as allocated to the three groups of funds: £351, £592 and £100. See Note 9 above.

13 Transfers between funds

During the year funds were withdrawn from the District Advance Fund being £19,500 to contribute to the funding of the work of the Mission and Evangelism development facilitator and £5,000 to support costs in engaging TCC for mission support work in the District. In addition £17,500 was transferred from general funds and £17,500 was withdrawn from the District Advance Fund for the work of the CASAI project. In addition £5,000 was transferred from General account to a designated training account.

14 Manse and other property

The value of the District manse in Queens Drive, Liverpool is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. There is no depreciation on the manse as the impairment review at the end of the year confirmed that the current residual market value of the building was greater than the carrying value of that part of the asset's cost to date. There are discussions as to the configuration of Districts across the North West of England, for which a decision is expected at the Conference of 2023, which are likely to result in the need for a formal valuation of the property. It is not felt appropriate to obtain a valuation at this time purely for accounting purposes. The Trustees are content that the book valuation remains reasonable.

	Land	Buildings	Total
	£	£	£
Cost or valuation			
Balance brought forward at 1 September, at cost	150,000	308,855	458,855
Balance carried forward at 31 August 2022	**150,000**	**308,855**	**458,855**

15 Debtors and prepayments

Debtors were made up as follows:		
	2021-22	2020-21
	£	£
Trade debtors		
Circuit assessments received late	0	11,644
	0	***11,644***
Prepayments and accrued income		
Payments in advance	27,207	3,884
	27,207	***3,884***
Total (net)	**27,207**	**15,528**

With the exception of items marked thus (*) all sums shown as Debtors at 1 September 2021 were received during the following year. All sums paid in advance at 1 September 2021 were for activities that have been held during 2021-22. Similarly, it is expected that payments in advance at 1 September 2022 will be expensed in 2022-23.

16 Trustees for Methodist Church Purposes

The funds that support the District Advance Fund, the Overseas Students Development Fund and certain Endowment Funds 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, drawable on application in accordance with Model Trust purposes.

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 policy as determined by the Methodist Conference.

17 Central Finance Board (CFB) and Cash at Bank

The District has one current account at CAF Bank, an authorised institution. The money held in this account is immediately available. In addition the District has seven deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18 Creditors and accrued expenses

Creditors were made up as follows:	2021-22	2020-21
	£	£
Trade creditors		
Methodist Church fund assessments	-	16,683
Circuit assessments overpaid	-	22,974
Total trade creditors	-	*39,654*
Various accruals	9,300	5,687
Total Accruals:	***9,300***	*5,687*
PAYE and pension contributions	-	2,267
Taxation and Social Security	-	*2,267*
Total	**9,300**	**47,611**

Maturity analysis of financial liabilities				
	Accrued at		Accrual made	Accrued at
	31-Aug-21	Paid in year	in year	31-Aug-22
Trade creditors				
Methodist Church Fund Assessments	16,683	16,683	0	0
Circuit assessments overpaid	22,974	22,974	-	-
Total trade creditors	***39,657***	***39,657***	***0***	***0***
Various accruals	5,687	16,683	20,296	9,300
Total Accruals:	**5,687**	**16,683**	**20,296**	**9,300**
PAYE and pension contributions	2,267	608	-	1,659
Taxation and Social Security	**2,267**	**608**	**-**	**1,659**
Total	**47,611**	**56,948**	**20,296**	**10,959**

19 Grant Commitments and the District Advance Fund

Expenditure on charitable activities: District Advance Fund

Where grants are payable in annual instalments it is necessary for the grantee to provide a satisfactory report on the achievements of activities funded by previous instalments of the multi-year grant award before any further instalments will be paid. The commitment for unpaid grants amounts £164,569 (2020-21 – 118,504) as covered by the DAF is shown as a contingent liability. This amount includes allocations within District initiatives where match funding is contingent on the district contributions but excludes allocations for District Projects which are accounted for in the years that they are expended in.

This total of anticipated grants is comfortably within the balance of £245,435 in the DAF as at 31 August 2020. The award of a grant by the District does not create a contractual

relationship. No institution received grants of such materiality that they should be separately disclosed in these accounts.

20 Unrestricted Funds

20.1 General Fund – balance £656,351 at 31 August 2022 (2021: £628,876)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 70% of this fund is held as a freehold property, the District manse for the Chair of District. During the year no amounts were paid out as grants and donations from the General Fund.

20.2 Other Designated Funds – balance £4,399 at 31 August 2022 (2021: £4,362)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

The Training Fund – balance £2,169 (2021: £2,151) is available to meet some of the training costs of ministers and lay people within the District.

The Mission Fund – balance £2,230 (2021: £2,211) is available to meet some of the specific mission project costs of circuits or churches within the District.

All expenditure of the purposes for which these funds are held was charged against the general fund. In order to streamline the District's finances, it is intended to absorb these funds into the general fund in 2022/23 and manage their purposes by budget allocation within that fund.

21 Restricted Funds - *balance £280,192 at 31 August 2022 (2021: £287,039)*

The Overseas Students Development Fund exists to support international students, studying in Liverpool, who face financial hardship. Due to legislative changes around financial status of such Overseas Students, the demand for this support has all but disappeared in recent years, though it has been used to support Methodist Ministers from other parts of the world studying at the universities. The Overseas Students Development Fund has been so described in the District's accounts since beyond the corporate memory. Enquiries with TMCP indicate that is, in fact, an unrestricted fund arising from the sale of a property many years ago. It appears that at some point the Trustees may have agreed to apply the fund in the way described, which should have had the effect of making it a Designated Fund rather than a Restricted Fund. Caution is being exercised but within 2022-23 it is hoped to agree the recategorizing of the fund, either to a wholly unrestricted fund or as a designated fund for particular purposes. In either case, the monies will remain as Model Trust funds and their use limited to the proper charitable purposes of the Methodist Church.

A capital amount, £163,784 at 31 August 2022 (£174,776 at 2021), is held in Trust at TMCP and invested in the CFB Managed Mixed Fund to provide income to support the purposes of the fund. The variance is due to the volatility in the equity market over the year.

The Revenue account – balance £9,469 (2021: £16,425) was available for grants as explained above, but none were requested or provided.

The Benevolent Fund – balance £3,234 (2021: £3,234) is available to make specific donations to individuals or communities in need. Total expenditure in the year was £nil, though certain transactions accounted through General Fund might have been charged to this account.

The CASAI Fund – balance £11,684 (2021: £3,546) is a project that seeks and facilitates actions on issues of sexual abuse. Total income in the year (including transfers from both General and District Advance Fund broadly as budgeted) was £42,540 (2021: £46,020) and expenditure was £37,675 (2021: £40,190). Of the income, £5,000 was a grant for a particular piece of work that has been delayed and at the time of writing this report enquiries are being made of the donor as concerning the potential return of the grant.

The Higher Education Chaplaincy – balance £25,644 (2021: £33,763), is the ministry of a Chaplain working across the three higher education establishments in Liverpool. This is primarily funded for a three-year period by a connexional grant, receivable annually.

The Neighbourhood Project – balance £66,734, is a project to explore a new missional approach to being the church, outside of the church walls, enabling members to be missional in all aspects of their daily lives and to develop a new form of worshipping community, rooted in the missional work of the project. The current year is the first year (of 5) of full implementation, and is part funded by a grant from the Connexion's God for All strategy funding and part from the DAF Grant. The substantial balance includes a prepayment of funding for 2022-23.

The market valuations for the Overseas Students Development Fund have been provided by TMCP. The funds of the Benevolence Fund and CASAI project are held on deposit at CFB.

22 Summary of movements on significant individual funds

Fund	Balance at 31-Aug-21	Income	Expenditure	Transfers/ Adjustmnts	Gains/ Losses	Balance at 31-Aug-22
	£	£	£	£	£	£
General Fund	628,876	157,745	(132,517)	109,959	(7,463)	756,600
District Advance Fund (Designated)	124,588	286,445	(71,497)	(95,424)	1,323	245,435
Training (Designated)	2,151					2,151
Mission (Designated)	2,211	37				2,248
Total other designated	*4,362*					*4,399*
Total unrestricted	***757,826***	***444,227***	***(204,014)***	***(85,702)***	***6,170***	***1,006,434***
Overseas students Dev Fund Capital	174,764			(2,379)		172,385
Overseas students Revenue (Restricted)	16,425	6	(4,000)	(11,472)		959
Benevolence (Restricted)	3,243		-	(457)		2,786
Higher Education Chaplaincy (Restricted)	33,763		26,188	(7,207)		2,786
Neighbourhood Project (Restricted)	48,622		29,443	(79,916)		1,149
MWIB Liverpool District *	6,634	-	(6,634)			0
CASAI	3,546	7,545	(37,245)	33,445		7,291
Total restricted	***286,997***	***7,551***	***(44,624)***	***-64,986***		***184,938***
Powell Fund	6,438	3	-	-	-	6,441
T A Turney Benevolent Fund (Trust 10343)	4,484	229	(13)	(-)	(282)	4,418
Edgar W P Meredith Trust (Trust 7942)	24,038	1,240	(70)	(-)	(1,510)	23,698
Various Charities Trust (Trust 849)	2,095	110	(6)	(-)	(130)	2,069
Jas Gilkes Bequest Trust (Trust 2561)	1,709	88	(5)	(-)	(107)	1,685
Wm Ashcroft Memorial (Trust 1221)	1,317	70	(4)	(-)	(83)	1,300
Other	725	39	(1)	(6,441)	(46)	(5,724)
Total endowment	***40,806***	***1,779***	***(99)***	***(6,441)***	***(2,158)***	***33,887***
Total Funds	**1,085,629**	**453,557**	**(248,737)**	**(56,892)**	**(8,298)**	**1,225,259**

Other designated Funds: During this financial year, with the transition of Treasurers, it had not been noted that these funds were separately accounted for, and all transactions were dealt with through the General Fund. The requirement to maintain a separate fund been reconsidered.

MWIB – Methodist Women in Britain has, for over 10 years, been an independent charity which has no financial or governance connection with the Liverpool Methodist District. It's aims are consistent with and related to the Methodist Church in Britain and enjoys a cordial relationship throughout the Methodist Family. Within the district it is run by and for Methodist Women, predominantly, arranging regular meetings and fund-raising projects, and is represented within the Synod as a courtesy. They have always operated their own banking arrangements and have reported their financial activity to the synod. Their accounts have previously been reported as a sub-account within the District Accounts. Whilst the synod will remain interested in their financial performance, the District Trustees have no responsibilities or control over this fund MWIB Liverpool is accountable to the national body and not the District. The expenditure recorded in this set of accounts is simply an accounting transaction to remove the fund from our accounts.

23 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion and Conference, Circuits and Churches within the District, North West Training Forum, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 5. The District Synod appoints representatives to the Methodist Conference who thereby become trustees of the Conference for their term as representatives. Those appointed may or may not be District Trustees. All of these entities have their own trustees or directors and autonomous administration, such that Liverpool District has no significant influence over any of them, nor they over Liverpool District. They are, therefore, not considered related parties.

Names of Connected Organisations	Receipts £	Payments £
Donee: Methodist Church Fund		(338,237)
Donor: Circuits within Liverpool District (assessments on Circuits}	330,774	
Donor/Donee: Circuits within Liverpool District (CMTF levies/grants)	122,913	(41,139)
Donor/Donee: Churches within Liverpool District (grants)		(30,000)

There were no related party transactions.

24 Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

25 Capital commitments and contingent liabilities

There were no capital commitments at the year end (2020-21: nil).

There were contingent liabilities in respect of grants awarded to Circuits within the District at 31st August 2022 these amounted to £71,905.

26 Lease commitments

The District has a lease agreement with Warrington Housing Association for the use of office space for the CASAI project. In subsequent years the commitment (including service charge commitments) amounts to £3,574 per annum up to 2024/25. The current agreement expires on 30 Sep 25 giving a liability in 2025/26 of £298.

27 Independent examiner

No accrual has been made for the fee of the independent examiner. Previously an Independent Examiner has provided his services free of charge, though he retired from the role following examination of the 2020-21 accounts. Any fees for the 2021-22 account will be a charge to revenue in the year that they are incurred.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the District and that they include all funds under the control of the Trustees (Resourcing Mission Group).

Signature of Treasurer S. Cooper Date 7/6/23

Name of treasurer: **Stephen Cooper**

Address: **8 Kerry Croft, Great Sutton, Ellesmere Port, CH66 2UE**

Presentation to the Resourcing Mission Group

I confirm that the annual report and accounts for the year ended 31 August 2022 were

presented to the Resourcing Mission Group at its meeting on 8th June 2023.

Signature of the Chair of the Meeting .....

Name of the Chair of the Meeting **REVD DR SHERYL ANDERSON** Date: 08/06/2023

LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales - Charity number 1134011

Accounts

The **Methodist** Church

LIVERPOOL DISTRICT METHODIST CHURCH

TRUSTEES' ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 AUGUST 2021

Registered Charity No 1134011
49 Queens Drive
Liverpool
L18 2DT

mail@liverpoolmethodistdistrict.org.uk
www.liverpoolmethodistdistrict.org.uk

1 OBJECTIVES AND ACTIVITIES

In setting our objectives and planning our activities, the District Synod (under the leadership of the District Trustees) which meets twice in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Our mission is to be a powerful spiritual influence in the District and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the Circuits and the Churches in our District, the worship, social, and outreach activities that currently exist, and by seeking new ways to extend to others the fellowship of the Church family.

In particular the Liverpool District Methodist Church ("District"):

- supports the activities of the churches and circuits within the District by provision of various support services including training, development and evangelism.
- administers an ecumenical project to develop and facilitate Church Action on Sexual Abuse Issues ("CASAI").
- supports the provision of a chaplaincy service to the universities in Liverpool.
- seeks to support local churches and members to be good news by being good neighbours, developing neighbourhood outreach and raising up Christians to be the people of God in the places they exist.

2 ACHIEVEMENTS AND PERFORMANCE

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

Under the heading Collaborative arrangements with connected charities (3.3 below) there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used as grants to support Churches and Circuits throughout the District with their work in their local communities and to subsidise the administrative costs of the District. In 2020-21 the District paid grants out of the General Fund and the DAF that totalled £46,139 which was less than the sum received from the levies on some of the funds held by Circuits within the District. The surplus was passed to District reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (e.g. the District grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

The grants were of several kinds, including:

- Grants to support an intergenerational project engaging with children and families and older adults facing loneliness and isolation.
- Grants to support an established project engaging and partnering local churches and schools in the delivery of Religious Education.
- Grants to support a school uniform project on Wirral.
- Grants to support an established community and ministry project in Ellesmere Port.

Circuits and Churches that have received grants from the District will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The District is in covenant with other districts in the North West and Mann Region supported by the North West and Mann Learning Network. During the year, work has continued on developing links with other Districts, including joint training for probationer ministers and a support group for candidates for ministry.

We have been pleased to support candidates for ministry and probationer ministers who serve in the District.

2.1 Plans for future years

- To support the work of the CASAI project, in particular following the challenges and problems encountered by many throughout the Covid pandemic.
- To develop further the District Higher Education Chaplaincy project for the three Liverpool Universities.
- Encourage children's and youth work across the District including renewed support for attendance at 3Generate.
- To put in place a District Evangelism and Growth team.
- Recruit the team workers for the Neighbourhood Project and seek to identify suitable communities for teams to be located.
- To utilise the District mission plan as an effective tool for mission across the District.
- Encourage initiatives for mission and evangelism in Circuits and Churches within the District as follows:
  - To link with "God for All" connexional strategy
  - To work with circuits to keep under review mission plans.

2.2 District Mission Plan

The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through WORSHIP, LEARNING & CARING, SERVICE, and EVANGELISM.

Why are we here? (Our purpose)

Given the challenges of sharing the Gospel in our present age, the Liverpool District will respond to this calling by seeking to INSPIRE, ENCOURAGE, EQUIP and ENABLE the circuits and local churches to BE disciples, GROW disciples and MAKE disciples.

What shall we do?

The District does many things, so this list is not exclusive but indicates an emphasis in relation to the identified purpose. The District will seek to focus on INTENTIONALLY:

- Encouraging and challenging circuits and churches to fulfil their calling locally (local growth/*mission* plans).
- Supporting circuits and churches as they seek creative alternatives to traditional ministerial deployment.
- Providing or identifying resources, that are not directly available to local circuits and churches.
- Standing alongside areas where fragile work should be sustained.

- Providing a network of information and relationships to help work to be done collaboratively where possible.
- Finding and sharing expertise wherever we can.
- Encouraging experimentation and risk.
- Providing learning and development opportunities.

Therefore we will…

- Explore with circuits how the "shortage" of ministers in stationing could become an opportunity for change.
- Offer the possibility of a Mission and Ministry Team as a resource for circuits.
- Gather people together for mutual support, encouragement, and the sharing of best practice.
- Recruit the staff team for the Neighbourhood Project and identify communities where they will be located.
- Learn from Covid-19 experiences supporting churches as they move on

How will we do this? (The ways we intend to work together.)

How we go about our activity is almost as important as what we do. Therefore, it is our intention to promote across the District, underpinning everything we do with prayer, seeking to be guided and resourced by the Holy Spirit:

- Behaviour in accordance with the values that Jesus exemplified.
- Being open and accountable in all our dealings with each other.
- Treating one another with respect, as befits children of God.
- Modelling behaviour and attitudes that reflect our trust in God.
- Seeking to work inclusively.
- Seeking to work ecumenically and in partnership with others wherever possible.
- Supporting one another, and giving priority to spending time together when appropriate.
- Working with good humour and expecting to have some fun.

The Plan will be monitored and kept under review by the Resourcing Mission Group. It will frame reports to Synod.

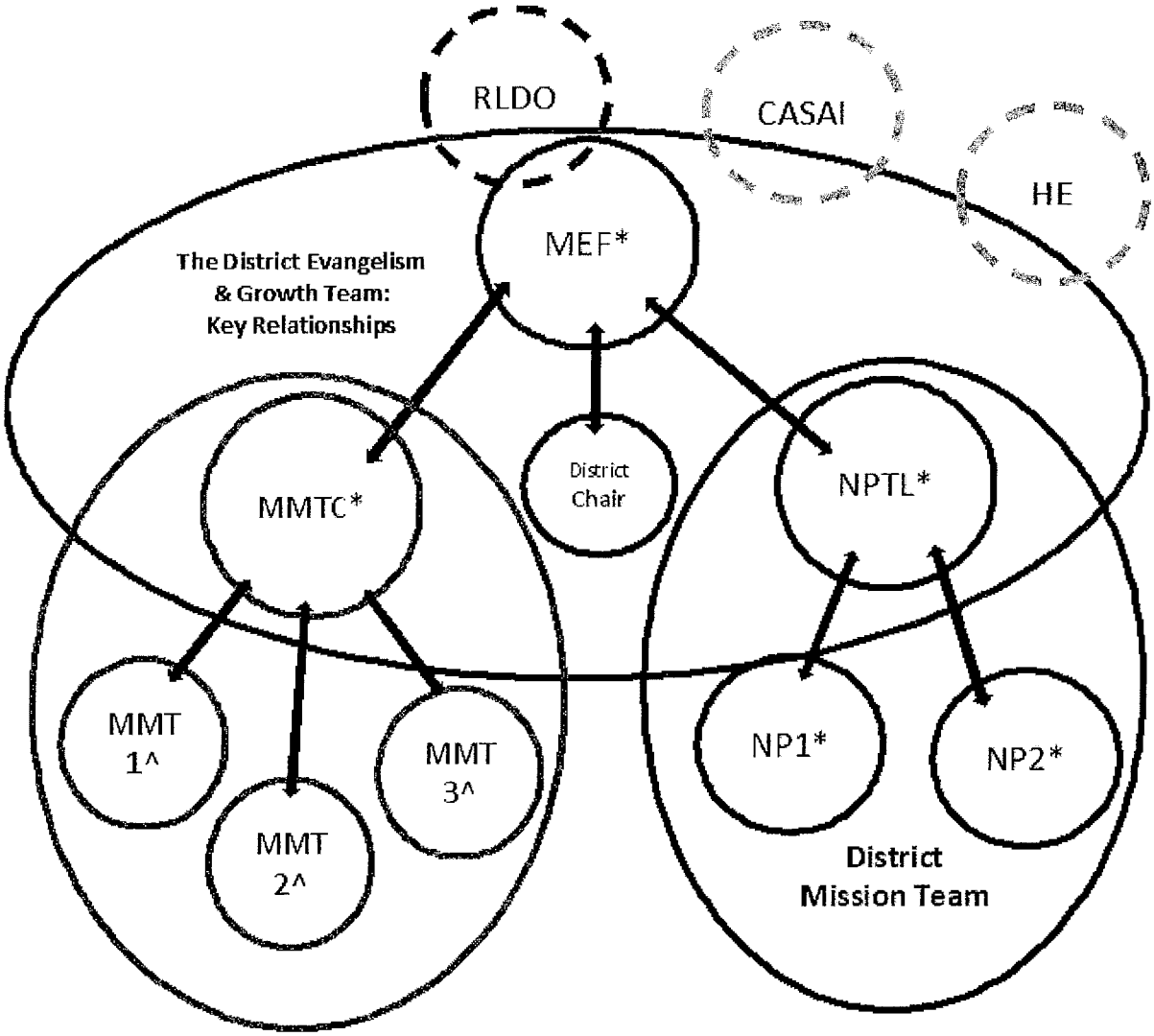
2.3 Evangelism and Growth

In the light of our experience over the last six years and in line with our District Mission Plan, we seek to put in place a **District Evangelism and Growth Team**. This will be formed across three areas of work.

- District Mission and Evangelism (MEF)
- The Neighbourhood Project (NP)
- Mission and Ministry Team (MMT)

It is envisaged that the MEF would have a district wide focus and remit for Mission and Evangelism. This work would include preparing the ground for MMTs and supporting the Neighbourhood Project. The MMT Co-ordinator would work with MMTs and circuits to be intentional in mission and evangelism, to work towards enabling the circuit to gain confidence and a vision to plant a new Christian Community, where appropriate in line with circuit mission plans and in collaboration with the Neighbourhood Project. The Neighbourhood Project's primary focus is to work with circuits to establish new worshipping communities.

All three areas would work collaboratively with each other and relevant district, circuit officer holders and volunteers together to support learning across the District and to "INSPIRE, ENCOURAGE, EQUIP AND ENABLE the circuits and local churches to BE disciples, GROW disciples and MAKE disciples."



MEF	Mission & Evangelism Facilitator
MMTC	Mission & Ministry Team Coordinator
MMT1, 2, 3	Circuits which have an MMT (could be more!)
^	Indicates funded by the relevant circuit
NPTL	Neighbourhood Project team Leader
NP1, 2	Employed members of the Neighbourhood Project
*	Indicates funded by District / Connexion
RLDO	Regional learning & development officer
CASAI	Church Action on Sexual Abuse Issues
HE	Higher Education Chaplaincy
⟷	Indicates direct lines of accountability

3 FINANCIAL REVIEW

During the year the District received total income of £341k (2019-20: £330k) and dispersed £227k (2019-20 £319k). The resulting surplus of income was increased by an unrealised gain of £32k (2019-20: loss of £3k) on the restricted reserves and endowments to produce a net surplus of income of £146k (2019-20: £8k) and total reserves carried forward of £1,085k (2019-20: £939k).

The unrestricted general fund account to which assessments are allocated shows a small surplus compared to the budget deficit. The impact of the Covid pandemic meant lower travel and meeting costs and also the cancellation of 3Generate with no related attendance costs. Manse repair costs were also significantly lower than budget following recent years of higher costs.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings.

The COVID-19 pandemic has had a significant impact on the work, income and expenditure of the churches, circuits and District. Whilst current income streams remain robust and reserve levels strong, there may be changes in the wider Methodist Church that affect the financial performance or position in the immediate years ahead.

The District continues to hold the one freehold property being the Chair's Manse in Queens Drive, Liverpool.

3.1 Investment Policy and Performance

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. Liverpool District trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract good rates of interest. There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the District's low appetite for risk.

3.2 Reserves level and policy

The District Reserves policy relates to our general (unrestricted) funds which are freely available to be used for any or all of the purposes of the District. The aims are:

- to secure and sustain the District's viability and future.
- to give reassurance to the general public that the District, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

The reserves held at the end of the year were as follows:

	£
Unrestricted funds	
General Fund	628,876
District Advance Fund	124,588
Designated funds	
Training Fund	2,151
Mission Fund	2,211
Total unrestricted funds	***757,826***
Restricted funds	
Overseas Students Dev Capital	174,766
Overseas Students Dev Revenue	16,425
Benevolence Fund	3,243
Higher Education Chaplaincy	33,763
Neighbourhood Project	48,662
MWIB Liverpool District	6,634
CASAI	3,546
Total restricted funds	***287,039***
Total endowment funds	***40,806***
Total funds	***1,085,671***

Available Reserves

Total undesignated and unrestricted funds	757,826
Less: invested in the manse	(458,855)
Less: contingent liabilities grants from DAF	(118,504)
Uncommitted reserves, readily available	**180,467**

There are no funds materially in deficit. All funds are separately invested either with CFB or TMCP. No money is directly invested in property, securities or other forms of investment.

The minimum policy level of the readily available part of the General Fund is such as to pay for:

- six months' payroll costs (excl Chair) and provision for redundancies - £70k
- six months ecumenical costs - £ 5k
- six months administration and staff expense costs - £10k
- manse repair reserve - £35k
- circuit assessment shortfall reserve - £25k

At 31 August 2021 this sum amounted to £145k against actual reserves of £180k as stated above. Actual readily available reserves were thus in excess of policy at the year end by £35k. The trustees are, however, mindful of the potential impact of the Covid-19 pandemic on future income from the Circuit Model Trust Funds (CMTF's) and Circuit assessments. These funds are not secure and it is judged prudent to retain a buffer against this funding volatility.

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray most of the cost of administering the District. This sum amounted to £110,466 (2019-20: £102,810).

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTF's at the start of the connexional year (01 September). In 2020-21 this sum was £80,957 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds received by the District as agent are not recognised as an asset in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and applied them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

4.1 Risk

The District is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the District is prepared to underwrite considered risks. Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

5 Structure, governance and management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 1 February 2010.

5.1 Structure

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

- Overall regulatory authority rests with the Methodist Conference.
- The Connexional Office implements decisions made by Conference and is also responsible for the administration of stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
- Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
- The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
- The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

- the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church
- any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in a geographical area from Southport in the north to Wirral in the south and including parts of Lancashire and Cheshire to the east.

- by providing opportunities for Circuits to work together and support each other
- by offering to Circuits resources of finance, personnel and expertise.

The District serves the Local Churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

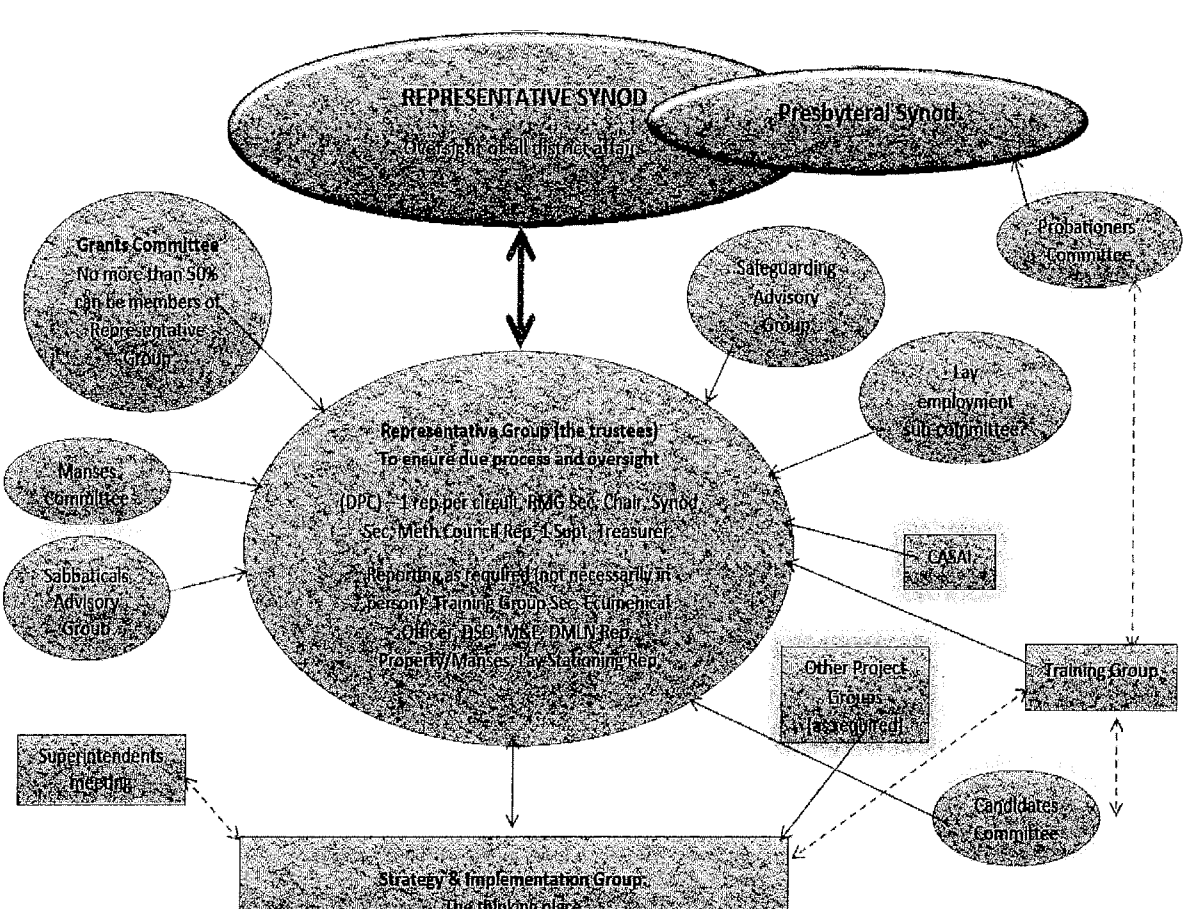
5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the Resourcing Mission Group (RMG) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the RMG. When a position becomes vacant on the Resourcing Mission Group, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Resourcing Mission Group and the District Synod for appointment. Members may be either ministers or lay people attending Churches in the area covered by the District.

The Resourcing Mission Group normally meets three times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, the District manse, stationing, safeguarding, the work of the Mission and Evangelism Facilitator, the work of the CASAI project development facilitator, the work of the Children and Youth Enabler, authorisations to preside at communion, and extensions to local preacher training.

The structure of committees within the District is shown in the chart overleaf.



5.4 Responsibilities of the Resourcing Mission Group

The responsibilities of the Resourcing Mission Group are:

- to formulate and promote policies which will advance the mission of the Church in the Circuits and local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local Churches and Circuits having exceptional problems
- to encourage inter-Circuit and ecumenical co-operation
- to act in an executive capacity in matters remitted by the Synod
- to keep within its purview all District concerns not dealt with elsewhere
- to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
- to be aware that the stipend of the Chair of the District is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
- to be constantly aware of the public benefit guidance issued by the Charity Commission

6 REFERENCE AND ADMINISTRATION DETAILS

6.1 Charity Name
Liverpool District Methodist Church

6.2 Charity Registration Number
1134011, registered in England and Wales

6.3 Principal Office
49 Queens Drive
Liverpool
L18 2DT

E-mail mail@liverpoolmethodistdistrict.org.uk
Web Site www.liverpoolmethodistdistrict.org.uk

6.4 Chair of District
The Revd Dr Sheryl Anderson

6.5 Secretary of the Synod
Mr Stephen Cooper to August 2021
Mr Graham Pegg from September 2021

6.6 Secretary of the Presbyteral Session of Synod
The Revd Lily Twist

6.7 Assistant Secretary of the Synod and Secretary of the Resourcing Mission Group
Mr Graham Pegg.

6.8 District Treasurer
Mr David K Smith to August 2021
Mr Stephen Cooper from September 2021

6.9 Names of trustees
The following served as trustees throughout part or all of the year 2020-21 or were trustees at the time of this report being approved:
The Revd Dr Sheryl Anderson
The Revd Karen Beecham
Deacon Helen Coleman from January 2021
Mr Stephen Cooper
The Revd Phyl Fanning from September 2021
Deacon Julie Hudson to December 2020
The Revd Marie Anne Kent
Mrs Kim Kershaw
Mrs Margaret Langton from September 2021
Mrs Heather Lovelady to August 2021
Mr Graham Pegg
Mrs Carol Shanks
Mr David K Smith to August 2021
The Revd Luke Smith to August 2021
The Revd Michael Tindsley to August 2021

The Revd Lily Twist to August 2021
Mr Stephen Twist
The Revd Paul Wilson
The Revd Yangsun Yi

The Managing Trustees for the District are the members of the Resourcing Mission Group.

No trustee claims exemption from disclosure of his or her name here.

6.10 Chair's PA
Mrs Margaret Sadler to August 2021

6.11 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
ME19 4JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

6.12 Investment managers and custodian trustees
Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.13 Independent Examiner
Mr Keith Taylor FCA
12 Newholme Close
Liverpool
L12 0JG

Approvals
The Trustees' Report and the Financial Statements were approved by the Resourcing Mission Group (RMG) on 18th May 2022 having been presented to the Synod on 30th April 2022.

Signed on behalf of the RMG, as authorised:

Sheryl M Anderson (signed)

Stephen Cooper (signed)

Rev Dr Sheryl M Anderson
District Chair Date:

Stephen Cooper
District Treasurer Date:

LIVERPOOL DISTRICT METHODIST CHURCH — Number 18

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

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020-21 £	Totals 2019-20 £
Incoming Resources								
Investments		270	372		2,745	539	3,926	5,862
Charitable activities	5				60,580		60,580	57,388
Assessment on circuits	3	110,466					110,466	102,810
From Circuit Model Trust Funds			80,957				80,957	71,753
Contribution to the cost of the Chair	4	41,961					41,961	40,846
Connexional Advance & Property Fund			42,671				42,671	51,570
Total		**152,697**	**124,000**		**63,325**	**539**	**340,561**	**330,229**
Expenditure on:								
Grants and Donations	6		46,139		4,400		50,539	124,600
Salaries and associated costs	7	76,091			67,611		143,702	138,563
Property costs	8	5,076			2,782		7,858	16,053
Office Expenses	9	3,981	90		3,847	57	7,975	9,657
Synods, committees, conferences	10	4,009		1,250	2,493		7,752	16,079
Other Outgoings	11	9,061					9,061	14,121
Total		**98,218**	**46,229**	**1,250**	**81,133**	**57**	**226,887**	**319,073**
Net income / (expenditure)		**54,479**	**77,771**	**(1,250)**	**(17,808)**	**482**	**113,674**	**11,156**
Transfers between funds	13	(32,138)	(40,000)		72,618	(480)		
		22,341	37,771	(1,250)	54,810	2	113,674	11,156
Other recognised gains / (losses):								
Gains and losses on investment assets					27,105	5,327	32,432	(3,184)
Net movement in funds		**22,341**	**37,771**	**(1,250)**	**81,915**	**5,329**	**146,106**	**7,972**
Reconciliation of funds:								
Total funds brought forward		606,535	86,817	5,612	205,124	35,477	939,565	931,593
Total funds carried forward		**628,876**	**124,588**	**4,362**	**287,039**	**40,806**	**1,085,671**	**939,565**

Balance Sheet as at 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Tangible Fixed Assets								
Manse and other property	14	458,855					458,855	458,855
Investments					174,763	34,363	209,126	176,698
Total fixed assets		**458,855**			**174,763**	**34,363**	**667,981**	**635,553**
Current Assets								
Debtors and Prepayments	15	98,575					98,575	15,528
Central Finance Board and Trustees for Methodist Church Purposes Deposits	17	107,490	124,588	4,362	106,441	6,443	349,324	288,352
Cash at Bank and in hand		10,768			6,634		17,402	9,031
Total current assets		**216,833**	**124,588**	**4,362**	**113,075**	**6,443**	**465,301**	**312,911**
Current liabilities								
Creditors and Accruals (due in under 1 year)	18	46,812			799		47,611	8,899
Net current assets/liabilities		**170,021**	**124,588**	**4,362**	**112,276**	**6,443**	**417,690**	**304,012**
Total assets less current liabilities		**628,876**	**124,588**	**4,362**	**287,039**	**40,806**	**1,085,671**	**939,565**
Net assets		**628,876**	**124,588**	**4,362**	**287,039**	**40,806**	**1,085,671**	**939,565**
Funds of the District								
General Fund (Unrestricted)	20	628,876					628,876	606,535
District Advance Fund (Unrestricted)	19		124,588				124,588	86,817
Designated Funds (Unrestricted)	20			4,362			4,362	5,612
Total unrestricted funds		**628,876**	**124,588**	**4,362**			**757,826**	**698,964**
Restricted Funds	21				287,039		287,039	205,124
Endowment Funds						40,806	40,806	35,477
Total Funds		**628,876**	**124,588**	**4,362**	**287,039**	**40,806**	**1,085,671**	**939,565**

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (the Charities SORP (FRS 102) as amended by Update Bulletin 1) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The Liverpool District Methodist Church ("District") meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appear in Note 4. A similar figure appears in the Expenditure at Note 7.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The District acts as agent in three matters:

- the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
- the payment of expenses of delegates from the District to the Methodist Conference

- any collections taken at synod on behalf of Methodist charities

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the Methodist Church Fund

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised annually only as and when any performance conditions attaching to the award are met, even when the award is for a recurrent grant over more than one year. All grants awarded for payment in future financial years are conditional on the Grants Committee being satisfied, on the basis of progress reports from the grantee, that the grant's achievements to date justify the payment of further instalments of that grant. Such commitments are noted as contingent liabilities as shown in Note 25 in these accounts.

x VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its cost to date. The property has been reviewed for impairment.

xii Investments

The investments of the District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 22 below.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

2 Glossary of terms

CASAI: A District project on Churches Action on Sexual Abuse Issues
CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church: a group of members from fewer than 10 to more than 300
Circuit: a group of Methodist Churches near each other
CMTF: Circuit Model Trust Fund
Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain
District: a group of contiguous Circuits
DAF: District Advance Fund
FRS: Financial Reporting Standard
MCF: Methodist Church Fund
MMPS: Methodist Ministers' Pension Scheme
MWIB: Methodist Women in Britain (Liverpool District)
RMG: Resourcing Mission Group. The policy committee of the District
SOFA: Statement of Financial Activities
SORP: Statement of Recommended Practice
TCC: Transforming Church and Communities
TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3 Assessments on Circuits

The District is made up of the following Circuits:

18-1 Liverpool North
18-3 Liverpool North Central
18-4 Liverpool City Centre
18-5 Liverpool South
18-8 Crosby
18-9 Wirral
18-13 Sankey Valley
18-17 Southport
18-19 Lancashire West

All Circuits paid their assessments to the District and to the MCF during the year or shortly after its end. An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits, the number of Church members and attendances and the Circuit's net income.

Contributions to the Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to help defray the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £350,201 (2019-20: £357,758) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

4 Cost of Chair and trustees

The Chair of District chairs meetings of the Resourcing Mission Group (RMG). The members of the RMG are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2020-21	2019-20
	£	£
Stipend of Chair of District, Rev Sheryl Anderson	31,905	31,065
Employer's National Insurance contributions	3,190	3,096
Employer's pension contributions	6,866	6,685
Cash cost paid by the Connexion (see SOFA)	*41,961*	*40,846*
Notional estimate of cost of providing manse	12,000	12,000
Chair's expenses	1,624	2,757
Total cost	**55,585**	**55,603**

Since the stipend-related costs above (*i.e.* £41,961; 2019-20 £40,846) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by the District and the District maintains the property. The sum of £12,000 (2019-20: £12,000) was determined by enquiry of local letting agents and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the RMG.

No accrual is made for the Chair's entitlement to a sabbatical as her functions are undertaken by a Deputy Chair at minimal extra cost to the District.

Payments to trustees

It is District policy to offer to reimburse members of the Resourcing Mission Group and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of the District undertakes the primary executive role within the District. Apart from the Chair of District no member of the Resourcing Mission Group was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

None of the trustees is an employee of the District. Expenses have been reimbursed to one (2019-20: five) trustees (members of the Resourcing Mission Group (RMG)) who, in aggregate, have received the cost of travel incurred in attending meetings of the District and this amounted to £366 (2019-20: £716).

5 Other income

The District does not undertake fundraising.

The District received £nil (2019-20: £14,490) from the Crosby Circuit to match the costs of the District Mission and Ministry team whose period of working in the Circuit ended in March 2020.

The District received £30,963 (2019-20: £13,975) from The Methodist Church to support a Neighbourhood project that commenced in the current year.

The District received £25,908 (2019-20: £25,276) from The Methodist Church to support a Liverpool Methodist Higher Education Chaplaincy project that commenced in September 2021.

The CASAI Restricted fund received donations of £1,020 (2019-20: £900) for its work.

Methodist Women in Britain Liverpool District ("MWIB Liverpool District") invites donations from churches and circuits within the District for projects of concern including one specific project each year. During the year £2,689 (2019-20: £2,546) was received.

Each year the District Synod invites donations from the members of synod for a specific purpose. The Synod did not meet in person during the year so the amount donated was £nil (2019-20: £201 to the District Benevolent Fund.)

6 Grants and donations and related support costs

Grants and donations totalling £50,539 were made during the year (2019-20: £124,600).

	2020-21	2019-20
	£	£
From DAF (see Note 19)	46,139	116,775
From Overseas Students Income Fund	4,400	4,000
From MWIB Liverpool District	-	3,825
Total	**50,539**	**124,600**

Details of the recipients of grants paid by the District during the year may be found on the District Advance Fund report.

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District and redistributes the monies to grantees in the District through relevant grants as assessed by the District Grants Committee. During the year the following grants were made:

To	£		For	£
Churches	-		Projects	-
Circuits	46,139		Ministry	86,139
Institutions	*46,139*			
Liverpool District	40,000			
Total	**86,139**			**86,139**

The income of the fund was £123,628 (net of costs) during the year, some £37,489 in surplus of the total paid out in grants in the year. This surplus was added to reserves. The Grants Committee is aware that grant applications must demonstrate public benefit. The support costs for grant-funding to third parties are insignificant (principally because the secretary of the Grants Committee is a volunteer and undertakes the vast majority of this work) and are not separately disclosed.

7 Salaries and associated costs

Gross salaries paid to two full time (2019-20: one) and four part time (2019-20: eight) employees are shown below.

	2020-21	2019-20
	£	£
Gross pay	90,476	86,305
Employer's National Insurance contributions	6,543	5,009
Employer's pension contributions to defined contribution schemes	4,722	6,403
Total costs of 8 staff	**101,741**	**97,717**
Cost of Chair (see Note 4)	41,961	40,846
Total staff costs	**143,702**	**138,563**
Average weekly contractual hours for 6 staff	136	140

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

The full time employees are a facilitator in sexual abuse issues and higher education Chaplain to the Liverpool universities. Of the four part time employees; one is a Team Leader for the Neighbourhood project, another is engaged exclusively in safeguarding matters, one provides PA and administrative assistance to the District Chair and one is administrator to the CASAI project.

Projects employing a children and youth work enabler and a mission team to the Crosby circuit employing one mission enabler and an administrator ended in the year.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that 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.

On the other hand lay employees are contractually employees and may have the option of joining The Pensions Trust in accordance with Auto-enrolment legislation.

The Connexion accounts for the MMPS pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts. The pension scheme is in deficit as at the last valuation date in September 2020. The Pension Reserve Fund has sufficient reserves to cover the existing deficits. Further funding is being sought from the Church to replenish this fund and reduce risk. Voluntary funding requests have been made with a fixed levy to be introduced if this is not successful. Further details of this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

8 Property costs

	2020-21	2019-20
	£	£
Chair's manse repairs	288	9,497
Council tax and water rates	2,961	2,176
Insurance	1,827	1,705
Total charged to General Fund	**5,076**	**13,378**
CASAI office, rent and services	2,782	2,675
Total charged to CASAI Restricted Fund	**2,782**	**2,675**
Total	**7,858**	**16,053**

Lower manse repairs reflect greater work carried out in recent years. Higher water rates reflect undercharge in 2019-20.

9 Office expenses

	2020-21	2019-20
	£	£
Printing, postage and stationery	950	3,873
Telephone	3,031	2,645
Total charged to General Fund	**3,981**	**6,518**
TMCP charges	90	263
Total charged to District Advance Fund	**90**	**263**
MWIB Printing, postage and stationery	-	124
Total charged to MWIB Restricted Fund	**-**	**124**
CASAI Printing, postage and stationery	531	344
CASAI Telephone	1,105	855
CASAI Legal expenses	-	540
CASAI Training and supervision	799	654
Total charged to CASAI Restricted Fund	**2,435**	**2,393**
Chaplaincy equipment	670	
Total charged to Chaplaincy Restricted Fund	**670**	
Neighbourhood Printing, postage and stationery	352	
Neighbourhood Telephone	89	
Total charged to Neighbourhood Restricted Fund	**441**	
TMCP charges	301	301
Total charged to Students Dev Restricted Fund	**301**	**301**
TMCP charges	57	58
Total charged to Endowment Funds	**57**	**58**
Total	**7,975**	**9,657**

Office expenses (General Fund) have decreased on last year's costs due to changes in work activity during the Covid pandemic. Chaplaincy and Neighbourhood expenses (Restricted Fund) have been incurred following appointments to these new projects.

10 Synods, Committees, Conference

	2020-21	2019-20
	£	£
Synod expenses	143	911
Skelmersdale Infocus Project	586	
Web Design costs	200	
Conference	750	-
Committees	-	939
Chair's travel	624	1,926
Mission and evangelism facilitator travel	-	2,816
Safeguarding officer travel	-	1,228
Covid Support	825	-
Other	881	708
Total charged to General Fund	**4,009**	**8,528**
Training (charged to Designated Fund)	1,250	2,734
Total charged to Designated Fund	**1,250**	**2,734**
MWIB Other	-	152
Total charged to MWIB Restricted Fund	**-**	**152**
CASAI project	50	1,117
CASAI travel	990	2,404
CASAI other	951	1,144
Total charged to CASAI Restricted Fund	**1,991**	**4,665**
Chaplaincy training	155	
Total charged to Chaplaincy Restricted Fund	**155**	
Neighbourhood conference	241	
Neighbourhood travel	106	
Total charged to Neighbourhood Restricted Fund	**347**	
Total	**7,752**	**16,079**

Costs are significantly lower due to the impact of the covid pandemic and the requirement to work from home for significant periods during the year. None of the remaining individual amounts – aggregated as 'Other' above - is considered material and none is listed separately.

11 Other outgoings

	2020-21	2019-20
	£	£
Churches Together Merseyside Region	5,147	5,147
Mission in the Economy	3,564	3,564
Churches Together in Cheshire	350	350
Total charged to General Fund	**9,061**	**9,061**
TCC contribution (charged to Mission Designated Fund)	-	5,000
Total charged to Mission Fund	**-**	**5,000**
CASAI other	-	60
Total charged to CASAI Restricted Fund	**-**	**60**
Total	**9,061**	**14,121**

12 Investment management

During the year the District paid £448 to TMCP, the custodians of the District's investments (District Advance Fund, Overseas Student Development Fund and various endowment funds (2019-20: £621). The sum of £448 was levied at 0.2% on the value of the funds at the end of the year and is shown as allocated to the three groups of funds: £90, £301 and £57. See Note 9 above.

13 Transfers between funds

During the year funds were withdrawn from the District Advance Fund being £15,000 to contribute to the funding of the work of the Neighbourhood Project. In addition £20,000 was transferred from general funds and £25,000 was withdrawn from the District Advance Fund for the work of the CASAI project. In addition £12,138 was transferred from general funds for work of the Higher Education Chaplaincy.

14 Manse and other property

The value of the District manse in Queens Drive, Liverpool is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. There is no depreciation on the manse as the impairment review at the end of the year confirmed that the current residual market value of the building was greater than the carrying value of that part of the asset's cost to date.

	Land	Buildings	Total
	£	£	£
Cost or valuation			
Balance brought forward at 1 September, at cost	150,000	308,855	458,855
Balance carried forward at 31 August 2021	**150,000**	**308,855**	**458,855**

15 Debtors and prepayments

Debtors were made up as follows:		
	2020-21	2019-20
	£	£
Trade debtors		
Circuit assessments received late	92,315	11,644
	92,315	*11,644*
Prepayments and accrued income		
Payments in advance	6,260	3,884
	6,260	*3,884*
Total (net)	**98,575**	**15,528**

All sums paid in advance at 1 September 2020 were for activities that have been held during 2020-21. Similarly, it is expected that payments in advance at 1 September 2021 will be expensed in 2021-22.

16 Trustees for Methodist Church Purposes

The funds that support the District Advance Fund and the Overseas Students Development 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 policy as determined by the Methodist Conference.

17 Central Finance Board (CFB) and Cash at Bank

The District has one current account at CAF Bank, an authorised institution. The sums held on this account are immediately available. In addition the District has seven deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18 Creditors and accrued expenses

Creditors were made up as follows:	2020-21	2019-20
	£	£
Trade creditors		
Methodist Church fund assessments	16,683	-
Circuit assessments overpaid	22,974	3,384
Total trade creditors	*39,657*	*3,384*
Various accruals	5,687	4,103
Total Accruals:	*5,687*	*4,103*
PAYE and pension contributions	2,267	1,412
Taxation and Social Security	*2,267*	*1,412*
Total	**47,611**	**8,899**

Maturity analysis of financial liabilities				
	Accrued at		Accrual made	Accrued at
	01-Sep-20	Paid in year	in year	31-Aug-21
Trade creditors				
Methodist Church fund assessments			16,683	16,683
Circuit assessments overpaid	3,384	3,384	22,974	22,974
Total trade creditors	*3,384*	*3,384*	*39,657*	*39,657*
Various accruals	4,103	4,103	5,687	5,687
Total Accruals:	*4,103*	*4,103*	*5,687*	*5,687*
PAYE and pension contributions	1,412	1,412	2,267	2,267
Taxation and Social Security	*1,412*	*1,412*	*2,267*	*2,267*
Total	**8,899**	**8,899**	**47,611**	**47,611**

19 Grant Commitments and the District Advance Fund

Expenditure on charitable activities: District Advance Fund

Where grants are payable in annual instalments it is necessary for the grantee to provide a satisfactory report on the achievements of activities funded by previous instalments of the multi-year grant award before any further instalments will be paid. The commitment for unpaid grant amounts £118,504 (2019-20 £85,143) as covered by the DAF is shown as a contingent liability.

This total of anticipated grants is comfortably within the balance of £124,588 in the DAF as at 31 August 2021. The award of a grant by the District does not create a contractual relationship. No institution received grants of such materiality that they should be separately disclosed in these accounts.

20 Unrestricted Funds

20.1 General Fund – balance £628,876 at 31 August 2021 (2020: £606,535)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District which have not been designated for other purposes. About 80% of this fund is held as a freehold property, the District manse for the Chair of District. During the year no amounts were paid out as grants and donations from the General Fund.

20.2 Other Designated Funds – balance £4,362 at 31 August 2021 (2020: £5,612)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

The Training Fund – balance £2,151 (2020: £3,401) is available to meet some of the training costs of ministers and lay people within the District. Total expenditure in the year was £1,250.

The Mission Fund – balance £2,211 (2020: £2,211) is available to meet some of the specific mission project costs of circuits or churches within the District. There was no expenditure in the year.

21 Restricted Funds - *balance £287,039 at 31 August 2021 (2020: £205,124)*

The Overseas Students Development Fund, a restricted fund, exists to support international students, studying in Liverpool, who face financial hardship. A capital amount, £174,766 at 31 August 2021, is invested to provide income to support the purposes of the fund.

This is made up as follows:	**2021: £**	**2020: £**
CFB Managed Mixed Fund	174,766	147,658
Total	**174,766**	**147,658**

The Revenue account – balance £16,425 (2020: £18,701) provides grants to students in need and studying at the Liverpool Universities. Total expenditure in the year was £4,400.

The Methodist Women in Britain Liverpool District account – balance £6,634 (2020: £3,945) is prepared and controlled independently making donations to projects at home and overseas. Total income in the year was £2,689 and expenditure was £nil.

The Benevolent Fund – balance £3,243 (2020: £2,752) makes specific donations to individuals or communities in need. Total expenditure in the year was £nil.

The CASAI Fund – balance £3,546 (2020: overdrawn £6,875) is a project that seeks and facilitates actions on issues of sexual abuse. Total income in the year was £46,020 (2019-20 £35,901) and expenditure was £35,599 (2019-20 £40,190).

The Higher Education Chaplaincy – balance £33,763 (2020: £25,276) is the ministry of a Chaplain working across the three higher education establishments in Liverpool. Total income (including transfers) in the year was £38,046 (2019-20 £nil) and expenditure was £29,559 (2019-20 £nil).

The Neighbourhood Project – balance £48,662 (2020: £13,975) is a project to explore a new missional approach to being the church, enabling members to be missional in all aspects of their daily lives and to develop a new form of worshipping community, rooted in the missional work of the project. Total income (including transfers) in the year was £45,963 (2019-20 £13,975) and expenditure was £11,276 (2019-20 £nil.)

The market valuations for the Overseas Students Development Fund have been provided by TMCP. The funds of all other individual funds are held on deposit at CFB.

22 Summary of movements on significant individual funds

Fund	Balance at 01-Sep-20	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31-Aug-21
	£	£	£	£	£	£
General Fund	606,535	152,697	(98,218)	(32,138)		628,876
District Advance Fund (Designated)	86,817	124,000	(46,229)	(40,000)		124,588
Training (Designated)	3,401		(1,250)			2,151
Mission (Designated)	2,211					2,211
Total other designated	*5,612*		*(1,250)*			*4,362*
Total unrestricted	***698,964***	***276,697***	***(145,697)***	***(72,138)***		***757,826***
Overseas students Dev Fund Capital	147,350	2,736	(301)	(2,124)	27,105	174,766
Overseas students Revenue (Restricted)	18,701		(4,400)	2,124		16,425
Benevolence (Restricted)	2,752	11	-	480		3,243
Higher Education Chaplaincy (Restricted)	25,276	25,908	(29,559)	12,138		33,763
Neighbourhood Project (Restricted)	13,975	30,963	(11,276)	15,000		48,662
MWIB Liverpool District	3,945	2,689	-			6,634
CASAI	(6,875)	1,020	(35,599)	45,000		3,546
Total restricted	***205,124***	***63,327***	***(81,135)***	***72,618***	***27,105***	***287,039***
Powell Fund	6,435	3	-	-	-	6,438
T A Turney Benevolent Fund (Trust 10343)	3,788	69	(7)	(62)	696	4,484
Edgar W P Meredith Trust (Trust 7942)	20,309	376	(41)	(335)	3,729	24,038
Various Charities Trust (Trust 849)	1,774	34	(4)	(30)	321	2,095
Jas Gilkes Bequest Trust (Trust 2561)	1,444	26	(3)	(23)	265	1,709
Wm Ashcroft Memorial (Trust 1221)	1,113	21	(2)	(19)	204	1,317
Other	614	10	-	(11)	112	725
Total endowment	***35,477***	***539***	***(57)***	***(480)***	***5,327***	***40,806***
Total Funds	**939,565**	**340,563**	**(226,889)**	**-**	**32,432**	**1,085,671**

23 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, North West Training Forum, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 5. All of these entities have their own trustees or directors and autonomous administration such that Liverpool District has no significant influence over any of them, nor they over Liverpool District. They are, therefore, not considered related parties.

Names of Connected Organisations	Receipts £	Payments £
Donee: Methodist Church Fund		(350,201)
Donor: Circuits within Liverpool District (assessments on Circuits}	350,201	
Donor/Donee: Circuits within Liverpool District (levies/grants)	80,957	(46,139)

There were no related party transactions.

24 Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

25 Capital commitments and contingent liabilities

There were no capital commitments at the year end (2019-20: nil).

There were contingent liabilities in respect of grants awarded to Circuits within the District at 31st August 2021 these amounted to £118,504 (2019-20 £85,143).

26 Lease commitments

The District has a lease agreement with Warrington Housing Association for the use of office space for the CASAI project.

27 Independent examiner

No accrual has been made for the fee of the independent examiner who has provided his services free of charge (2019-20: Nil). The independent examiner provided no additional services during the year.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of treasurer ..... Date 30/4/22

Name of treasurer ,,,,,**DAVID K SMITH**,,,,,

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner..... Keith Taylor .....

Name of independent examiner ...**MR JOHN KEITH TAYLOR**.....

Relevant professional qualification of independent examiner ...**FCA**.....

Address ...**12 NEWHOLME CLOSE, LIVERPOOL L12 0JG**.....

Date ..... 9th June 2024 ....

LIVERPOOL DISTRICT METHODIST CHURCH

England & Wales - Charity number 1134011

Accounts

The **Methodist** Church

LIVERPOOL DISTRICT METHODIST CHURCH

TRUSTEES' ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 AUGUST 2020

Registered Charity No 1134011
49 Queens Drive
Liverpool
L18 2DT

mail@liverpoolmethodistdistrict.org.uk
www.liverpoolmethodistdistrict.org.uk

1 OBJECTIVES AND ACTIVITIES

In setting our objectives and planning our activities, the District Synod (under the leadership of the District Trustees) which meets twice in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Our mission is to be a powerful spiritual influence in the District and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the Circuits and the Churches in our District, the worship, social, and outreach activities that currently exist, and by seeking new ways to extend to others the fellowship of the Church family.

In particular the Liverpool District Methodist Church ("District"):

- supports the activities of the churches and circuits within the District by provision of various support services including training, development and evangelism.
- administers an ecumenical project to develop and facilitate Church Action on Sexual Abuse Issues ("CASAI").
- supports the provision of a chaplaincy service to the universities in Liverpool.
- seeks to support local churches and members to be good news by being good neighbours, developing neighbourhood outreach and raising up Christians to be the people of God in the places they exist.

2 ACHIEVEMENTS AND PERFORMANCE

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

Under the heading Collaborative arrangements with connected charities (3.3 below) there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used as grants to support Churches and Circuits throughout the District with their work in their local communities and to subsidise the administrative costs of the District. In 2019-20 the District paid grants out of the General Fund and the DAF that totalled £116,775 which was greater than the sum received from the levies on some of the funds held by Circuits within the District. The deficit was met from District reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (e.g. the District grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

The grants were of several kinds, including:

- Grants which supported mission and outreach in Liverpool City Centre including the work of the "Bread church".
- Grants which supported mission and outreach in the deprived communities of inner city North Liverpool.
- Grants to support an intergenerational project engaging with children and families and older adults facing loneliness and isolation.

- Grants to support an established project engaging and partnering local churches and schools in the delivery of Religious Education.
- Grants to support a job club in Southport.
- Grants to support an innovative evangelist ministry in Southport.

Circuits and Churches that have received grants from the District will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The District is in covenant with other districts in the North West and Mann Region supported by the North West and Mann Learning Network. During the year, work has continued on developing links with other Districts, including joint training for probationer ministers and a support group for candidates for ministry.

We have been pleased to support candidates for ministry and probationer ministers who serve in the District.

2.1 Plans for future years

- To support the work of the CASAI project, in particular following the appointment of a new management committee and the scope for project work from office space in Warrington.
- To implement the District Higher Education Chaplaincy project for the three Liverpool Universities.
- Encourage children's and youth work across the District including continued support for attendance at 3Generate.
- Recruit the team leader for the Neighbourhood Project and seek to identify suitable communities for teams to be located.
- To utilise the District mission plan as an effective tool for mission across the District.
- Encourage initiatives for mission and evangelism in Circuits and Churches within the District as follows:
  - To link with "God for All" connexional strategy
  - To work with circuits to keep under review mission plans.

2.2 District Mission Plan

The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through WORSHIP, LEARNING & CARING, SERVICE, and EVANGELISM.

Why are we here? (Our purpose)

Given the challenges of sharing the Gospel in our present age, the Liverpool District will respond to this calling by seeking to INSPIRE, ENCOURAGE, EQUIP and ENABLE the circuits and local churches to BE disciples, GROW disciples and MAKE disciples.

What shall we do?

The District does many things, so this list is not exclusive but indicates an emphasis in relation to the identified purpose. The District will seek to focus on INTENTIONALLY:

- Encouraging and challenging circuits and churches to fulfil their calling locally (local growth/*mission* plans).
- Supporting circuits and churches as they seek creative alternatives to traditional ministerial deployment.

- Providing or identifying resources, that are not directly available to local circuits and churches.
- Standing alongside areas where fragile work should be sustained.
- Providing a network of information and relationships to help work to be done collaboratively where possible.
- Finding and sharing expertise wherever we can.
- Encouraging experimentation and risk.
- Providing learning and development opportunities.

Therefore we will…

- Explore with circuits how the "shortage" of ministers in stationing could become an opportunity for change.
- Offer the possibility of a Mission and Ministry Team as a resource for circuits.
- Gather people together for mutual support, encouragement, and the sharing of best practice.
- Recruit the staff team for the Neighbourhood Project and identify communities where they will be located.
- Learn from Covid-19 experiences supporting churches as they move on

How will we do this? (The ways we intend to work together.)

How we go about our activity is almost as important as what we do. Therefore, it is our intention to promote across the District, underpinning everything we do with prayer, seeking to be guided and resourced by the Holy Spirit:

- Behaviour in accordance with the values that Jesus exemplified.
- Being open and accountable in all our dealings with each other.
- Treating one another with respect, as befits children of God.
- Modelling behaviour and attitudes that reflect our trust in God.
- Seeking to work inclusively.
- Seeking to work ecumenically and in partnership with others wherever possible.
- Supporting one another, and giving priority to spending time together when appropriate.
- Working with good humour and expecting to have some fun.

The Plan will be monitored and kept under review by the Resourcing Mission Group. It will frame reports to Synod.

3 FINANCIAL REVIEW

During the year the District received total income of £330k (2018-19: £318k) and dispersed £319k (2018-19 £363k). The resulting surplus of income was reduced by an unrealised loss of £3k (2018-19: gain of £2k) on the restricted reserves and endowments to produce a net surplus of income of £8k (2018-19: deficit of £43k) and total reserves carried forward of £939k (2018-19: £931k).

The unrestricted general fund account to which assessments are allocated shows a small surplus compared to the budget deficit. The cost saving due to no University chaplaincy costs was partly offset by an increase in manse repairs, higher safeguarding employment costs and increased costs in respect of the Mission and Evangelism facilitator.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has

adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings.

The COVID-19 pandemic is an ongoing and developing impact to the District. Whilst current income streams remain robust and reserve levels strong, there may be changes in the wider Methodist Church that affect the financial performance or position in the immediate years ahead.

The District continues to hold the one freehold property being the Chair's Manse in Queens Drive, Liverpool.

3.1 Investment Policy and Performance

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. Liverpool District trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract good rates of interest. There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the District's low appetite for risk.

3.2 Reserves level and policy

The District Reserves policy relates to our general (unrestricted) funds which are freely available to be used for any or all of the purposes of the District. The aims are:

- to secure and sustain the District's viability and future.
- to give reassurance to the general public that the District, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

The reserves held at the end of the year were as follows:

	£
Unrestricted funds	
General Fund	606,535
District Advance Fund	86,817
Designated funds	
Training Fund	3,401
Mission Fund	2,211
Total unrestricted funds	***698,964***

Restricted funds	
Overseas Students Dev Capital	147,350
Overseas Students Dev Revenue	18,701
Benevolence Fund	2,752
Higher Education Chaplaincy	25,276
Neighbourhood Project	13,975
MWIB Liverpool District	3,945
CASAI	(6,875)
Total restricted funds	***205,124***
Total endowment funds	***35,477***
Total funds	***939,565***
Available Reserves	
Total undesignated and unrestricted funds	698,964
Less: invested in the manse	(458,855)
Less: contingent liabilities grants from DAF	(85,143)
Uncommitted reserves, readily available	**154,966**

There are no funds materially in deficit. All funds are separately invested either with CFB or TMCP. No money is directly invested in property, securities or other forms of investment.

The minimum policy level of the readily available part of the General Fund is such as to pay for:

- six months' payroll costs (excl Chair) and provision for redundancies - £55k
- six months ecumenical costs - £ 5k
- six months administration and staff expense costs - £15k
- manse repair reserve - £35k
- circuit assessment shortfall reserve - £25k

At 31 August 2020 this sum amounted to £135k against actual reserves of £155k as stated above. Actual readily available reserves were thus in excess of policy at the year end by £20k. The trustees are, however, mindful of the potential impact of the Covid-19 pandemic on future income from the Circuit Model Trust Funds (CMTF's) and Circuit assessments. These funds are not secure and it is judged prudent to retain a buffer against this funding volatility.

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray most of the cost of administering the District. This sum amounted to £102,810 (2018-19: £106,904).

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTF's at the start of the connexional year (01 September). In 2019-20 this sum was £71,753 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds received by the District as agent are not recognised as an asset in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and applied them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

4.1 Risk

The District is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the District is prepared to underwrite considered risks. Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

5 Structure, governance and management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 1 February 2010.

5.1 Structure

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by the half yearly Circuit Meeting. A District is the

coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

- Overall regulatory authority rests with the Methodist Conference.
- The Connexional Office implements decisions made by Conference and is also responsible for the administration of stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
- Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
- The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
- The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

- the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church
- any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in a geographical area from Southport in the north to Wirral in the south and including parts of Lancashire and Cheshire to the east.

- by providing opportunities for Circuits to work together and support each other
- by offering to Circuits resources of finance, personnel and expertise.

The District serves the Local Churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

5.3 Governance

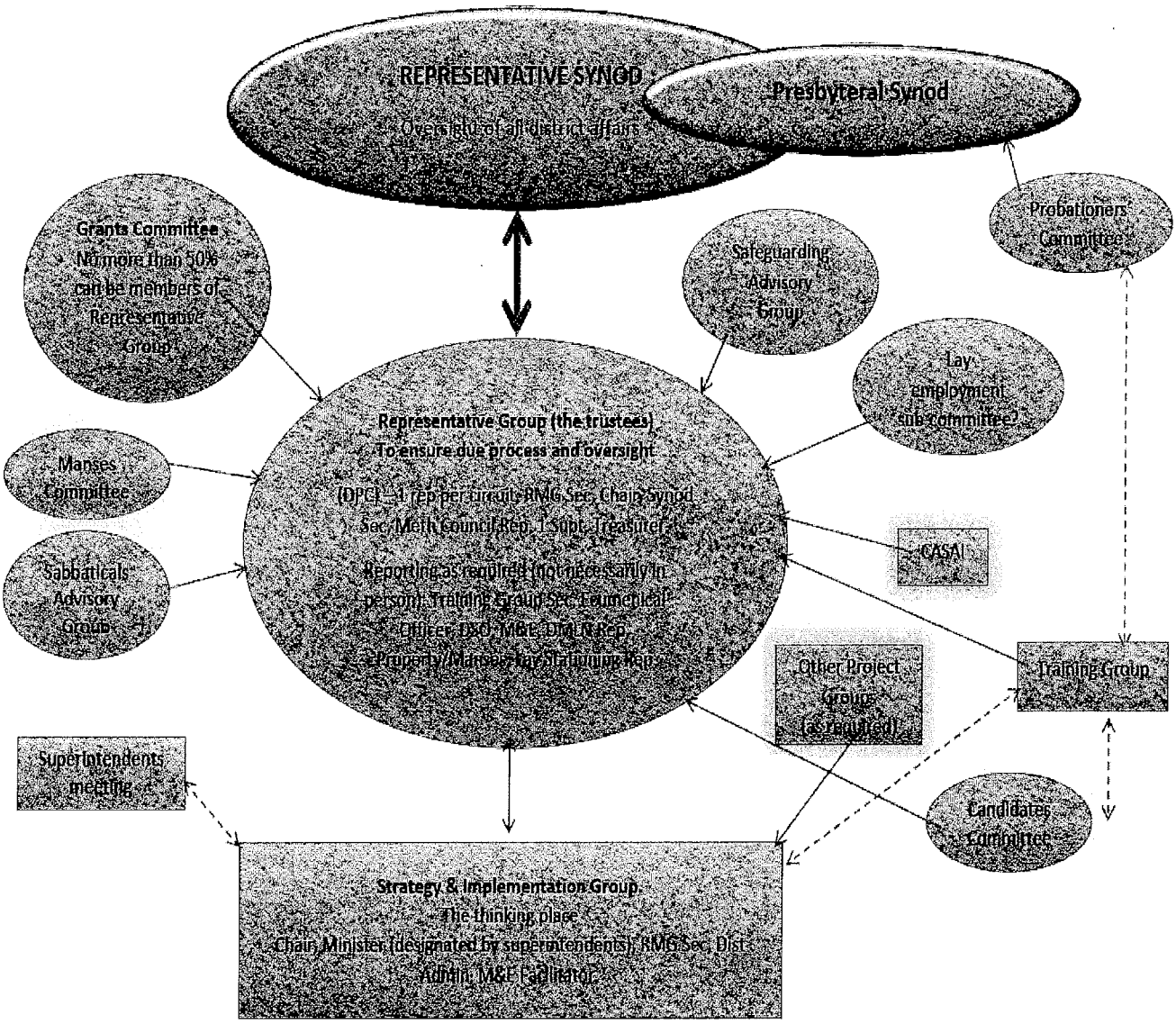
The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the Resourcing Mission Group (RMG) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is

ex officio chair of the RMG. When a position becomes vacant on the Resourcing Mission Group, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Resourcing Mission Group and the District Synod for appointment. Members may be either ministers or lay people attending Churches in the area covered by the District.

The Resourcing Mission Group normally meets three times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, the District manse, stationing, safeguarding, the work of the Mission and Evangelism Facilitator, the work of the CASAI project development facilitator, the work of the Children and Youth Enabler, authorisations to preside at communion, and extensions to local preacher training.

The structure of committees within the District is shown in the chart overleaf.



5.4 Responsibilities of the Resourcing Mission Group

The responsibilities of the Resourcing Mission Group are:

- to formulate and promote policies which will advance the mission of the Church in the Circuits and local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local Churches and Circuits having exceptional problems
- to encourage inter-Circuit and ecumenical co-operation
- to act in an executive capacity in matters remitted by the Synod
- to keep within its purview all District concerns not dealt with elsewhere
- to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
- to be aware that the stipend of the Chair of the District is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
- to be constantly aware of the public benefit guidance issued by the Charity Commission

6 REFERENCE AND ADMINISTRATION DETAILS

6.1 Charity Name
Liverpool District Methodist Church

6.2 Charity Registration Number
1134011, registered in England and Wales

6.3 Principal Office
49 Queens Drive
Liverpool
L18 2DT

E-mail mail@liverpoolmethodistdistrict.org.uk
Web Site www.liverpoolmethodistdistrict.org.uk

6.4 Chair of District
The Revd Dr Sheryl Anderson

6.5 Secretary of the Synod
Mr Stephen Cooper

6.6 Secretary of the Presbyteral Session of Synod
The Revd Lily Twist

6.7 Assistant Secretary of the Synod and Secretary of the Resourcing Mission Group
Mr Graham Pegg

6.8 District Treasurer
Mr David K Smith

6.9 Names of trustees
The following served as trustees throughout part or all of the year 2019-20 or were trustees at the time of this report being approved:
The Revd Dr Sheryl Anderson
The Revd Karen Beecham from September 2020
Deacon Helen Coleman from January 2021
Mr Stephen Cooper
Mr David Gane to August 2020
The Revd Phyl Fanning from September 2021
Deacon Julie Hudson to December 2020
The Revd Marie Anne Kent from March 2020
Mrs Kim Kershaw
Mrs Margaret Langton from September 2021
Mrs Heather Lovelady to August 2021
The Revd Michael Ogwuche from September 2019 to February 2020
Mr Graham Pegg
Mrs Carol Shanks
Mr David K Smith to August 2021
The Revd Luke Smith to August 2021
The Revd Michael Tindsley to August 2021

The Revd Lily Twist to August 2021
Mr Stephen Twist
The Revd Paul Wilson
The Revd Yangsun Yi from September 2020

The Managing Trustees for the District are the members of the Resourcing Mission Group. No trustee claims exemption from disclosure of his or her name here.

6.10 Chair's PA

Mrs Margaret Sadler to August 2021

6.11 Bankers

HSBC plc (ceased November 2019)
99 – 101 Lord Street
LIVERPOOL
L2 6PG

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
KENT
ME19 4JQ

6.12 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.13 Independent Examiner

Mr Keith Taylor FCA
12 Newholme Close
Liverpool
L12 0JG

Approvals

The Trustees' Report and the Financial Statements will be approved by the Resourcing Mission Group (RMG) on 31 March 2022 and be presented to the Synod on 30 April 2022.

Signed on behalf of the RMG, as authorised:

Sheryl M Anderson (signed)

David K Smith (signed)

D. I Sm

Rev Dr Sheryl M Anderson
District Chair

David K Smith
District Treasurer

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019-20 £	Totals 2018-19 £
Incoming Resources								
Investments		1,251	978		3,044	589	5,862	7,865
Charitable activities	5	14,490			42,898		57,388	43,554
Assessment on circuits	3	102,810					102,810	106,904
From Circuit Model Trust Funds			71,753				71,753	57,804
Contribution to the cost of the Chair	4	40,846					40,846	39,689
Connexional Advance & Property Fund			51,570				51,570	62,423
Total		**159,397**	**124,301**		**45,942**	**589**	**330,229**	**318,239**
Expenditure on:								
Grants and Donations	6		116,775		7,825		124,600	138,397
Salaries and associated costs	7	108,166			30,397		138,563	147,957
Property costs	8	13,378			2,675		16,053	18,773
Office Expenses	9	6,518	263		2,818	58	9,657	10,639
Synods, committees, conferences	10	8,528		2,734	4,817		16,079	33,529
Other Outgoings	11	9,061		5,000	60		14,121	14,051
Total		**145,651**	**117,038**	**7,734**	**48,592**	**58**	**319,073**	**363,346**
Net income / (expenditure)		**13,746**	**7,263**	**(7,734)**	**(2,650)**	**531**	**11,156**	**(45,107)**
Transfers between funds	13	(3,000)	(42,000)	10,000	35,530	(530)		
		10,746	(34,737)	2,266	32,880	1	11,156	(45,107)
Other recognised gains / (losses):								
Gains and losses on investment assets					(2,651)	(533)	(3,184)	2,202
Net movement in funds		**10,746**	**(34,737)**	**2,266**	**30,229**	**(532)**	**7,972**	**(42,905)**
Reconciliation of funds:								
Total funds brought forward		595,789	121,554	3,346	174,895	36,009	931,593	974,498
Total funds carried forward		**606,535**	**86,817**	**5,612**	**205,124**	**35,477**	**939,565**	**931,593**

Balance Sheet as at 31 August 2020

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Tangible Fixed Assets								
Manse and other property	14	458,855					458,855	458,855
Investments					147,658	29,040	176,698	179,885
Total fixed assets		**458,855**			**147,658**	**29,040**	**635,553**	**638,740**
Current Assets								
Debtors and Prepayments	15	15,528					15,528	8,290
Central Finance Board and Trustees for Methodist Church Purposes Deposits	17	133,802	86,817	5,612	55,684	6,437	288,352	273,630
Cash at Bank and in hand		5,086			3,945		9,031	16,766
Total current assets		**154,416**	**86,817**	**5,612**	**59,629**	**6,437**	**312,911**	**298,686**
Current liabilities								
Creditors and Accruals (due in under 1 year)	18	6,736			2,163		8,899	5,833
Net current assets/liabilities		**147,680**	**86,817**	**5,612**	**57,466**	**6,437**	**304,012**	**292,853**
Total assets less current liabilities		**606,535**	**86,817**	**5,612**	**205,124**	**35,477**	**939,565**	**931,593**
Net assets		**606,535**	**86,817**	**5,612**	**205,124**	**35,477**	**939,565**	**931,593**
Funds of the District								
General Fund (Unrestricted)	20	606,535					606,535	595,789
District Advance Fund (Unrestricted)	19		86,817				86,817	121,554
Designated Funds (Unrestricted)	20			5,612			5,612	3,346
Total unrestricted funds		**606,535**	**86,817**	**5,612**			**698,964**	**720,689**
Restricted Funds	21				205,124		205,124	174,895
Endowment Funds						35,477	35,477	36,009
Total Funds		**606,535**	**86,817**	**5,612**	**205,124**	**35,477**	**939,565**	**931,593**

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (the Charities SORP (FRS 102) as amended by Update Bulletin 1) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The Liverpool District Methodist Church ("District") meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appear in Note 4. A similar figure appears in the Expenditure at Note 7.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The District acts as agent in three matters:

- the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
- the payment of expenses of delegates from the District to the Methodist Conference

- the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the Methodist Church Fund

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised annually only as and when any performance conditions attaching to the award are met, even when the award is for a recurrent grant over more than one year. All grants awarded for payment in future financial years are conditional on the Grants Committee being satisfied, on the basis of progress reports from the grantee, that the grant's achievements to date justify the payment of further instalments of that grant. Such commitments are noted as contingent liabilities as shown in Note 25 in these accounts.

x VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its cost to date. The property has been reviewed for impairment.

xii Investments

The investments of the District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 22 below.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

2 Glossary of terms

CASAI: A District project on Churches Action on Sexual Abuse Issues
CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church: a group of members from fewer than 10 to more than 300
Circuit: a group of Methodist Churches near each other
CMTF: Circuit Model Trust Fund
Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain
District: a group of contiguous Circuits
DAF: District Advance Fund
FRS: Financial Reporting Standard
MCF: Methodist Church Fund
MMPS: Methodist Ministers' Pension Scheme
MWIB: Methodist Women in Britain (Liverpool District)
RMG: Resourcing Mission Group. The policy committee of the District
SOFA: Statement of Financial Activities
SORP: Statement of Recommended Practice
TCC: Transforming Church and Communities
TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3 Assessments on Circuits

The District is made up of the following Circuits:

18-1 Liverpool North
18-3 Liverpool North Central
18-4 Liverpool City Centre
18-5 Liverpool South
18-8 Crosby
18-9 Wirral
18-13 Sankey Valley
18-17 Southport
18-19 Lancashire West

All Circuits paid their assessments to the District and to the MCF during the year or shortly after its end. An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits, the number of Church members and attendances and the Circuit's net income.

Contributions to the Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to help defray the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £357,758 (2018-19: £365,838) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

4 Cost of Chair and trustees

The Chair of District chairs meetings of the Resourcing Mission Group (RMG). The members of the RMG are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2019-20	2018-19
	£	£
Stipend of Chair of District, Rev Sheryl Anderson	31,065	30,210
Employer's National Insurance contributions	3,096	2,978
Employer's pension contributions	6,685	6,501
Cash cost paid by the Connexion (see SOFA)	*40,846*	*39,689*
Notional estimate of cost of providing manse	12,000	12,000
Chair's expenses	2,757	3,159
Total cost	**55,603**	**54,848**

Since the stipend-related costs above (*i.e.* £40,846; 2018-19 £39,689) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by the District and the District maintains the property. The sum of £12,000 (2018-19: £12,000) was determined by enquiry of local letting agents and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the RMG.

No accrual is made for the Chair's entitlement to a sabbatical as her functions are undertaken by a Deputy Chair at minimal extra cost to the District.

Payments to trustees
It is District policy to offer to reimburse members of the Resourcing Mission Group and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of the District undertakes the primary executive role within the District. Apart from the Chair of District no member of the Resourcing Mission Group was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

None of the trustees is an employee of the District. Expenses have been reimbursed to some five (2018-19: five) trustees (members of the Resourcing Mission Group (RMG)) who, in aggregate, have received the cost of travel incurred in attending meetings of the District and this amounted to £716 (2018-19: £1,461).

5 Other income

The District does not undertake fundraising.

The District received £nil (2018-19: £4,980) from the Methodist Church North West Training Forum to support the work of a children and youth work enabler whose contract ended in January 2020.

The District received £14,490 (2018-19: £27,858) from the Crosby Circuit to match the costs of the District Mission and Ministry team whose period of working in the Circuit ended in March 2020.

The District received £13,975 from The Methodist Church to support a Neighbourhood project to commence in the year ending August 2021.

The District received £25,276 from The Methodist Church to support a Liverpool Methodist Higher Education Chaplaincy project to commence in September 2021.

The CASAI Restricted fund received donations of £900 (2018-19: £3,751) for its work. This amount included £nil (2018-19: £3,309) to be used by CASAI for specific purposes.

Methodist Women in Britain Liverpool District ("MWIB Liverpool District") invites donations from churches and circuits within the District for projects of concern including one specific project each year. During the year £2,546 (2018-19: £6,817) was received.

Each year the District Synod invites donations from the members of synod for a specific purpose. The amount donated in the year was £201 to the District Benevolent Fund (2018-19: £148 to the District Benevolent Fund.)

6 Grants and donations and related support costs

Grants and donations totalling £124,600 were made during the year (2018-19: £138,397).

	2019-20	2018-19
	£	£
From General Fund to Liverpool Universities chaplaincy	-	-
From DAF (see Note 19)	116,775	126,922
From Overseas Students Income Fund	4,000	
From MWIB Liverpool District	3,825	11,475
Total	**124,600**	**138,397**

Details of the recipients of grants paid by the District during the year may be found on the District Advance Fund report.

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District and redistributes the monies to grantees in the District through relevant grants as assessed by the District Grants Committee. During the year the following grants were made:

To	£		For	£
Churches	30,000		Projects	30,000
Circuits	86,775		Ministry	123,775
Institutions	*116,775*			
Liverpool District	37,000			
Total	**153,775**			**153,775**

The income of the fund was £123,323 (net of costs) during the year, some £35,452 in deficit of the total paid out in grants in the year. This deficit was taken from reserves. The Grants Committee is aware that grant applications must demonstrate public benefit. The support costs for grant-funding to third parties are insignificant (principally because the secretary of the Grants Committee is a volunteer and undertakes the vast majority of this work) and are not separately disclosed.

7 Salaries and associated costs

Gross salaries paid to one full time (2018-19: one) and eight part time (2018-19: eight) employees are shown below. Three employees left posts during the year as project work ceased.

	2019-20	2018-19
	£	£
Gross pay	86,305	95,025
Employer's National Insurance contributions	5,009	4,390
Employer's pension contributions to defined contribution schemes	6,403	8,853
Total costs of 8 staff	**97,717**	**108,268**
Cost of Chair (see Note 4)	40,846	39,689
Total staff costs	**138,563**	**147,957**
Average weekly contractual hours for 9 staff	140	158

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

The full time employee is a facilitator in sexual abuse issues. Of the eight part time employees; one is a Methodist minister engaged to develop and facilitate mission and evangelism, one is a children and youth work enabler, another is engaged exclusively in safeguarding matters, one provides PA and administrative assistance to the District Chair, one is administrator, whilst the other employees are part of a mission team to the Crosby circuit comprising one mission enabler and an administrator.

Projects employing a children and youth work enabler and a mission team to the Crosby circuit employing one mission enabler and an administrator ended in the year.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that 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.

On the other hand lay employees are contractually employees and may have the option of joining The Pensions Trust in accordance with Auto-enrolment legislation.

The Connexion accounts for the MMPS pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in surplus as at the 2017 actuarial valuation. Details of this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

8 Property costs

	2019-20	2018-19
	£	£
Chair's manse repairs	9,497	10,813
Council tax and water rates	2,176	2,446
Insurance	1,705	1,667
Total charged to General Fund	**13,378**	**14,926**
CASAI office, rent and services	2,675	3,847
Total charged to CASAI Restricted Fund	**2,675**	**3,847**
Total	**16,053**	**18,773**

9 Office expenses

	2019-20	2018-19
	£	£
Printing, postage and stationery	3,873	1,350
Telephone	2,645	2,391
Staff training	-	1,000
Total charged to General Fund	**6,518**	**4,741**
TMCP charges	263	356
Total charged to District Advance Fund	**263**	**356**
MWIB Printing, postage and stationery	124	448
Total charged to MWIB Restricted Fund	**124**	**448**
CASAI Printing, postage and stationery	344	1,627
CASAI Telephone	855	1,626
CASAI Legal expenses	540	
CASAI Training and supervision	654	1,486
Total charged to CASAI Restricted Fund	**2,393**	**4,739**
TMCP charges	301	297
Total charged to Students Dev Restricted Fund	**301**	**297**
TMCP charges	58	58
Total charged to Endowment Funds	**58**	**58**
Total	**9,657**	**10,639**

Office expenses (General Fund) have increased on last year's lower costs. CASAI expenses (Restricted Fund) have reduced due to changes in work activity during the Covid pandemic.

10 Synods, Committees, Conference

	2019-20	2018-19
	£	£
Synod expenses	911	1,245
Conference	-	122
Committees	939	1,478
3Generate	-	1,890
Chair's travel	1,926	2,620
Mission and evangelism facilitator travel	2,816	3,103
Safeguarding officer travel	1,228	1,551
Mexican Mission Project	-	6,574
Other	708	1,890
Total charged to General Fund	**8,528**	**20,473**
Training (charged to Designated Fund)	2,734	5,250
Total charged to Designated Fund	**2,734**	**5,250**

MWIB Other	152	
Total charged to MWIB Restricted Fund	**152**	-
CASAI project	1,117	2,190
CASAI travel	2,404	4,233
CASAI other	1,144	1,383
Total charged to CASAI Restricted Fund	**4,665**	**7,806**
Total	**16,079**	**33,529**

None of the remaining individual amounts – aggregated as 'Other' above - is considered material and none is listed separately.

11 Other outgoings

	2019-20	2018-19
	£	£
Churches Together Merseyside Region	5,147	5,147
Mission in the Economy	3,564	3,564
Churches Together in Cheshire	350	340
Total charged to General Fund	**9,061**	**9,051**
TCC contribution (charged to Mission Designated Fund)	5,000	5,000
Total charged to Mission Fund	**5,000**	**5,000**
CASAI other	60	
Total charged to CASAI Restricted Fund	**60**	
Total	**14,121**	**14,051**

12 Investment management

During the year the District paid £621 to TMCP, the custodians of the District's investments (District Advance Fund, Overseas Student Development Fund and various endowment funds (2018-19: £711). The sum of £621 was levied at 0.2% on the value of the funds at the end of the year and is shown as allocated to the three groups of funds: £263, £301 and £58. See Note 9 above.

13 Transfers between funds

During the year funds were withdrawn from the District Advance Fund being £19,500 to contribute to the funding of the work of the Mission and Evangelism development facilitator and £5,000 to support costs in engaging TCC for mission support work in the District. In addition £17,500 was transferred from general funds and £17,500 was withdrawn from the District Advance Fund for the work of the CASAI project. In addition £5,000 was transferred from General account to a designated training account.

14 Manse and other property

The value of the District manse in Queens Drive, Liverpool is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £150,000. There is no depreciation on the manse as the impairment review at the end of the year confirmed that the current residual market value of the building was greater than the carrying value of that part of the asset's cost to date.

	Land	Buildings	Total
	£	£	£
Cost or valuation			
Balance brought forward at 1 September, at cost	150,000	308,855	458,855
Balance carried forward at 31 August 2020	**150,000**	**308,855**	**458,855**

15 Debtors and prepayments

Debtors were made up as follows:		
	2019-20	2018-19
	£	£
Trade debtors		
Circuit assessments received late	11,644	-
	11,644	-
Prepayments and accrued income		
Payments in advance	3,884	8,290
	3,884	*8,290*
Total (net)	**15,528**	**8,290**

All sums shown as Debtors at 1 September 2019 were received during the following year. All sums paid in advance at 1 September 2019 were for activities that have been held during 2019-20. Similarly, it is expected that payments in advance at 1 September 2020 will be expensed in 2020-21.

16 Trustees for Methodist Church Purposes

The funds that support the District Advance Fund and the Overseas Students Development 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 policy as determined by the Methodist Conference.

17 Central Finance Board (CFB) and Cash at Bank

The District has one current account at CAF Bank, an authorised institution. The money held in this account is immediately available. During the year the District closed three current accounts at HSBC. In addition the District has seven deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the

sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18 Creditors and accrued expenses

Creditors were made up as follows:	2019-20	2018-19
	£	£
Trade creditors		
Methodist Church fund assessments	-	-
Circuit assessments overpaid	3,384	2,758
Total trade creditors	*3,384*	*2,758*
Various accruals	4,103	1,264
Total Accruals:	*4,103*	*1,264*
PAYE and pension contributions	1,412	1,811
Taxation and Social Security	*1,412*	*1,811*
Total	**8,899**	**5,833**

Maturity analysis of financial liabilities				
	Accrued at		Accrual made	Accrued at
	01-Sep-19	Paid in year	in year	31-Aug-20
Trade creditors				
Circuit assessments overpaid	2,758	2,758	3,384	3,384
Total trade creditors	*2,758*	*2,758*	*3,384*	*3,384*
Various accruals	1,264	1,264	4,103	4,103
Total Accruals:	*1,264*	*1,264*	*4,103*	*4,103*
PAYE and pension contributions	1,811	1,811	1,412	1,412
Taxation and Social Security	*1,811*	*1,811*	*1,412*	*1,412*
Total	**5,833**	**5,833**	**8,899**	**8,899**

19 Grant Commitments and the District Advance Fund

Expenditure on charitable activities: District Advance Fund

Where grants are payable in annual instalments it is necessary for the grantee to provide a satisfactory report on the achievements of activities funded by previous instalments of the multi-year grant award before any further instalments will be paid. The commitment for unpaid grant amounts £85,143 (2018-19 £115,418) as covered by the DAF is shown as a contingent liability.

This total of anticipated grants is comfortably within the balance of £86,817 in the DAF as at 31 August 2020. The award of a grant by the District does not create a contractual relationship. No institution received grants of such materiality that they should be separately disclosed in these accounts.

20 Unrestricted Funds

20.1 General Fund – balance £606,535 at 31 August 2020 (2019: £595,789)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 80% of this fund is held as a freehold property, the District manse for the Chair of District. During the year no amounts were paid out as grants and donations from the General Fund.

20.2 Other Designated Funds – balance £5,612 at 31 August 2020 (2019: £3,346)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

The Training Fund – balance £3,401 (2019: £1,135) is available to meet some of the training costs of ministers and lay people within the District. Total expenditure in the year was £2,734.

The Mission Fund – balance £2,211 (2019: £2,211) is available to meet some of the specific mission project costs of circuits or churches within the District. Total expenditure in the year was £5,000 with a transfer in of £5,000 from the District Advance Fund.

21 Restricted Funds - *balance £205,124 at 31 August 2020 (2019: £174,895)*

The Overseas Students Development Fund, a restricted fund, exists to support international students, studying in Liverpool, who face financial hardship. A capital amount, £147,658 at 31 August 2020, is invested to provide income to support the purposes of the fund.

This is made up as follows:	**2020: £**	**2019: £**
CFB Managed Mixed Fund	147,658	150,309
Total	**147,658**	**150,309**

The Revenue account – balance £18,701 (2019: £19,710) provides grants to students as recommended by Chaplains at the Liverpool Universities. Total expenditure in the year was £4,000.

The Methodist Women in Britain Liverpool District account – balance £3,945 (2019: £5,499) is prepared and controlled independently making donations to projects at home and overseas. Total income in the year was £2,547 and expenditure was £4,101.

The Benevolent Fund – balance £2,752 (2019: £1,962) makes specific donations to individuals or communities in need. Total expenditure in the year was £nil.

The CASAI Fund – balance overdrawn £6,875 (2019: overdrawn £2,586) is a project that seeks and facilitates actions on issues of sexual abuse. Total income in the year was £35,901 (2018-19 £36,751) and expenditure was £40,190 (2018-19 £44,538).

The Higher Education Chaplaincy – balance £25,276, is the ministry of a Chaplain working across the three higher education establishments in Liverpool. Work will commence in September 2020.

The Neighbourhood Project – balance £13,975, is a project to explore a new missional approach to being the church, outside of the church walls, enabling members to be missional in all aspects of their daily lives and to develop a new form of worshipping community, rooted in the missional work of the project. Work will commence in 2020.

The market valuations for the Overseas Students Development Fund have been provided by TMCP. The funds of the Benevolence Fund and CASAI project are held on deposit at CFB.

22 Summary of movements on significant individual funds

Fund	Balance at 01-Sep-19	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31-Aug-20
	£	£	£	£	£	£
General Fund	595,789	159,397	(145,651)	(3,000)		606,535
District Advance Fund (Designated)	121,554	124,301	(117,038)	(42,000)		86,817
Training (Designated)	1,135		(2,734)	5,000		3,401
Mission (Designated)	2,211		(5,000)	5,000		2,211
Total other designated	*3,346*		*(7,734)*	*10,000*		*5,612*
Total unrestricted	***720,689***	***283,698***	***(270,423)***	***(35,000)***		***698,964***
Overseas students Dev Fund Capital	150,309	2,978	(301)	(2,985)	(2,651)	147,350
Overseas students Revenue (Restricted)	19,710	6	(4,000)	2,985		18,701
Benevolence (Restricted)	1,963	259	-	530		2,752
Higher Education Chaplaincy (Restricted)		25,276				25,276
Neighbourhood Project (Restricted)		13,975				13,975
MWIB Liverpool District	5,499	2,547	(4,101)			3,945
CASAI	(2,586)	901	(40,190)	35,000		(6,875)
Total restricted	***174,895***	***45,942***	***(48,592)***	***35,530***	***(2,651)***	***205,124***
Powell Fund	6,432	3	-	-	-	6,435
T A Turney Benevolent Fund (Trust 10343)	3,856	77	(8)	(69)	(68)	3,788
Edgar W P Meredith Trust (Trust 7942)	20,674	409	(42)	(367)	(365)	20,309
Various Charities Trust (Trust 849)	1,816	37	(3)	(33)	(43)	1,774
Jas Gilkes Bequest Trust (Trust 2561)	1,470	29	(3)	(26)	(26)	1,444
Wm Ashcroft Memorial (Trust 1221)	1,135	22	(2)	(22)	(20)	1,113
Other	626	12	-	(13)	(11)	614
Total endowment	***36,009***	***589***	***(58)***	***(530)***	***(533)***	***35,477***
Total Funds	**931,593**	**330,229**	**(319,073)**	**-**	**(3,184)**	**939,565**

23 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, North West Training Forum, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 5. All of these entities have their own trustees or directors and autonomous administration such that Liverpool District has no significant influence over any of them, nor they over Liverpool District. They are, therefore, not considered related parties.

Names of Connected Organisations	Receipts £	Payments £
Donee: Methodist Church Fund		(357,758)
Donor: Circuits within Liverpool District (assessments on Circuits}	357,758	
Donor: Crosby Methodist Circuit (Mission Project)	14,490	
Donor/Donee: Circuits within Liverpool District (levies/grants)	71,753	(86,775)
Donor/Donee: Churches within Liverpool District (grants)		(30,000)

There were no related party transactions.

24 Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

25 Capital commitments and contingent liabilities

There were no capital commitments at the year end (2018-19: nil).

There were contingent liabilities in respect of grants awarded to Circuits within the District at 31st August 2020 these amounted to £85,143 (2018-19 £115,418).

26 Lease commitments

The District has a lease agreement with Warrington Housing Association for the use of office space for the CASAI project.

27 Independent examiner

No accrual has been made for the fee of the independent examiner who has provided his services free of charge (2018-19: Nil). The independent examiner provided no additional services during the year.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of treasurer .....David Smith .....Date.....19 March 2022.

Name of treasurer ,,,,,**DAVID K SMITH**,,,,,

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner..... .....

Name of independent examiner ...**MR JOHN KEITH TAYLOR**.....

Relevant professional qualification of independent examiner ...**FCA**.....

Address ...**12 NEWHOLME CLOSE, LIVERPOOL L12 0JG**.....

Date ....9th June 2022.....