NORTH CHESHIRE METHODIST CIRCUIT

England & Wales · Charity number 1134366

Details

Other names	CHESTER AND DELAMERE FOREST METHODIST CIRCUIT, DELAMERE FOREST METHODIST CIRCUIT
Status	Registered
Legal form	Other
Registered	2010-02-17
Register	View on the Charity Commission register

Contact

Address	Circuit Office Helsby Methodist Church Chester Road Helsby WA6 0AQ
Phone	07394 361999
Website	www.northcheshiremethodists.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 SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: The provision of sacred space (a building) for prayer and contemplationSupporting other charities in the UK and overseas financially and with prayer

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire East
- Cheshire West & Chester
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£714,165	£662,333	£3,009,437	12
2024-08-31	£612,288	£644,923	£2,957,605	10
2023-08-31	£997,606	£680,233	£2,990,240	10
2022-08-31	£539,641	£591,175	£2,075,050	11
2021-08-31	£506,102	£615,318	£2,126,562	12

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Trustees

Name	Role	Appointed
Gordon John Gresswell	Chair	2024-09-01
ALAN HENRY PIMM		2012-08-21
Alan Leonard Johnson		2015-09-01
Alan Ventham		2019-09-01
Andrew Kenneth Ellams BA Hons		2021-09-01
Avis Palmer		2021-09-01
Barbara Guile		2019-09-01
Barrie Davidson		2019-09-01
Caryn Bell Hetherington		2026-06-03
DEACON JOHN FORESTER CLARKE		
DIANE SMITH		2019-09-01
Deacon Lynda J Gallimore		2020-10-01
Deacon Suzanne Marie Sale BSc		2022-09-01
Dr BRUCE COCHRAN LANE		
Dr HEATHER PEARSON		2025-09-01
ELIZABETH HOLMES		
Gill Townsend		2017-09-21
JANET WARRINGTON		2012-08-21
JOHN ANTHONY BELL		
JOHN REGINALD DIMELOW		
JOHN WARREN BROWN		2012-08-21
Jane Denman Krause MA FRGS		2021-09-01
Janice Aitken		2016-10-01
Jeremy David Heald		2022-09-01
Jonathan Ford		2014-09-01
Jonathan Hugh Batey		2025-09-01
Judith Richardson		2019-06-19

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Name	Role	Appointed
KERRIE NATASHA PIMM		2012-08-21
Lawrence Albrighton		2022-09-01
Lloyd Richards		2021-11-20
MARCUS SMYTH		2025-09-01
MIKE GOUGH		2012-11-20
MR MIKE HASSALL		
Margaret Lambert		2024-09-01
Mark Joseph Robinson		2019-02-13
Michael Rawski		2025-09-01
Michaela Jayne Doherty		2024-09-01
Norma Elizabeth Hughes		2020-10-20
PENNY HASSALL		
PHILIP MORREY		2012-08-21
Patricia Anne Barnard		2014-07-28
Peter Sandercock		2025-01-24
REV D GRAHAM EVANS		2012-08-21
REV NEIL STACEY		2012-08-21
RHIAN ANKERS		2020-12-02
RUTH MARGARET LANE		2015-09-01
Rev ANNE GIBSON		2011-11-17
Rev Alison Louise Crookes BA		2019-09-01
Rev CHRISTINE MARGARET JONES		2014-09-01
Rev CLAIRE MOIRA HEALD		2012-08-21
Rev Claire Elizabeth Rawlinson		2025-09-01
Rev Colin Arthur Smith		2022-09-01
Rev DAVID HOWARD COPLEY		
Rev Helen Mary Caine MSc., BA		2022-09-01
Rev Jonathan Peter Fletcher Levitt		2024-09-01

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Name	Role	Appointed
Rev Susan Levitt		2024-09-01
Rhoda Elisabeth Johnson		2022-02-02
Robert Kenneth Martin		2019-09-01
Ruth Emily Telling		2024-09-01
SHEILA ROBERTS		2012-11-20
SIMON KELLY		
Sally Banks		2020-09-01
Sara Elizabeth Broome		2022-10-01
Shirley Stacey FCCA		2021-01-21
Terri Ann Dudley		2019-11-21
Timothy Stuart Alexander-Macquiban		2021-09-01
Vivien May Carpenter		2025-09-01

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NORTH CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1134366

Accounts

CHARITY REGISTRATION NUMBER: 1134366

North Cheshire Methodist Circuit

Financial Statements

31 August 2025

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

North Cheshire Methodist Circuit

Financial Statements

Year ended 31 August 2025

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North Cheshire Methodist Circuit

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name	North Cheshire Methodist Circuit
Charity registration number	1134366
Principal office	Circuit Superintendent C/o Helsby Methodist Church Chester Road Helsby, Cheshire WA6 0AQ

The trustees

Mrs Janice Aitken	
Mr Lawrence Albrighton	
Mrs Rhian Ankers	
Mrs Sally Banks	
Mrs Patricia Barnard	
Mr John Bell	
Mrs Sarah Broome	
Mr John Brown	
Rev Helen Caine	
Deacon John Clarke	
Rev David Copley	
Rev Alison Crookes	
Mr Barrie Davidson	
Mr John Dimelow	
Deacon Michaela Doherty	(Appointed 1 September 2024)
Mrs Terri-Ann Dudley	
Mr Andrew Ellams	
Rev D Graham Evans	
Mr Jonathan Ford	
Deacon Lynda Gallimore	
Rev Anne Gibson	
Mr Michael Gough	
Rev Gordon Gresswell	(Appointed 1 September 2024)
Mrs Barbara Guile	
Mr Michael Hassall	
Mrs Penelope Hassall	
Mr Jeremy Heald	
Rev Clare Heald	
Mrs Elizabeth Holmes	
Mrs Norma Hughes	
Mrs Elizabeth Johnson	
Mr Alan Johnson	
Rev Christine Jones	
Mr Simon Kelly	
Mrs Jane Krause	
Mrs Margaret Lambert	(Appointed 1 September 2024)
Dr Bruce Lane	
Dr Ruth Lane	
Rev Jonathan Levitt	(Appointed 1 September 2024)
Rev Susan Levitt	(Appointed 1 September 2024)
Rev Dr Tim Macquiban	

Mr R Ken Martin	
Mr Philip Morrey	
Mrs Avis Palmer	
Miss Kerrie Pimm	
Mr Alan Pimm	
Rev Claire Rawlinson	(Appointed 31 August 2025)
Mr Michael Rawski	(Appointed 31 August 2025)
Mr Lloyd Richards	
Mrs Judith Richardson	
Mrs Sheila Roberts	
Mr Mark Robinson	
Deacon Suzie Sale	
Mr Peter Sandercock	(Appointed 22 January 2025)
Rev Colin Smith	
Mrs Diane Smith	
Mr Marcus Smyth	(Appointed 31 August 2025)
Rev Neil Stacey	
Mrs Shirley Stacey	
Mrs Ruth Telling	(Appointed 1 September 2024)
Mrs Gill Townsend	
Mrs Ruth Telling	(Appointed 1 September 2024)
Mr Alan Ventham	
Mrs Janet Warrington	
Mrs Susan Worrall	
Mr Stuart Clark	(Retired 16 July 2025)
Mr Peter Davidson	(Retired 21 November 2024)
Mr John Holmes	(Retired 1 October 2024)
Mrs Carolynne Maddock	(Retired 30 April 2025)
Mrs Ann Wright	(Retired 5 June 2025)
Mrs Sybil Williams	(Retired 24 September 2024)
Mr Eric Wright	(Retired 5 June 2025)
Rev Ian Rigby	(Retired 1 September 2024)
Rev Ralph Fennell	(Retired 8 June 2025)
Mrs Alison Peate	(Retired 30 October 2024)
Mrs Sarah Pearson	(Retired 14 November 2024)
Mrs Sian Partington	(Retired 7 February 2025)
Mr Harold Blundell	(Retired 15 November 2024)
Dr Heather Pearson	(Appointed 1 September 2025)

Independent examiner

G Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

Introduction
The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year.

These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Structure Governance and Management
The Chester and Delamere Forest Circuit and the Runcorn Circuit merged from 1st September 2019 and became known as the North Cheshire Methodist Circuit.

North Cheshire Methodist Circuit is part of the Methodist Church in Great Britain (Charity No 1132208) and part of the Chester and Stoke-on-Trent Methodist District which is registered as a separate Charity (No 1132237).

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference.

North Cheshire Circuit comprises of the following churches: Blakelees, Bretton, Caldy Valley, Christleton, Frodsham, Garden Lane Chester, Halton Trinity Runcorn, The Heath Runcorn, Helsby, Hoole Chester, The Hurst Kingsley, Kelsall, Norley, Rowton, Saltney, Saughall, Tarporley, Tarvin, Wesley Chester, and Wicksten Drive Runcorn.

All churches are separate charitable organisations with Wesley Chester being registered with the Charity Commission, the others are all exempted from registration as they have annual receipts of less than £100,000.

The registered charity named North Cheshire Methodist Circuit is primarily an administration organisation that manages the circuit personnel, housing for ministers, redundant church buildings, and any properties which are rented out pending future use. The Circuit provides guidance and oversight to the individual churches on a wide range of matters including preaching appointments, safeguarding, discipleship and mission, training.

Governance is achieved through the Circuit meeting which normally meets four times a year to review all aspects of the Circuit. Trustees are appointed from those holding official positions of the charity plus local church representatives as approved at local church council meetings.

Objectives and activities

Our aims are those of the Methodist Church in Great Britain and the main one is the advancement of the Christian faith through the witness and worship of all our members. We do this in accordance with the doctrines, standards and disciplines of the Methodist Church. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our premises. Worship is open to all people and without charge. Our main focus is to mission to the communities we serve through our local churches.

Trustee Training
A range of guidance is produced by the Methodist Connexion to support the effective running of the circuit, specifically the leaflet "The Role of a Trustee in the Methodist Church" is given to all new Circuit Meeting members as part of the induction to their role as Trustees.

Circuit Leadership Team
Day to day management of the Circuit is undertaken by the Circuit Leadership Team which delegates certain responsibilities to sub-groups including Stewards, Safeguarding, Lay Worker Reference Group, Local Preachers, and Manse Group.

The Circuit Leadership Team comprised of four full-time presbyters, two full time deacons, and nine Circuit Stewards.

Stewards
The Circuit Stewards are responsible, with the Superintendent and ministers, deacons and probationers appointed to the Circuit, for the spiritual and material wellbeing of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

Circuit Stewards work as a team and share collective responsibility for leadership and specific duties to:

• Exercise a general pastoral care for the presbyters, deacons, probationers and their families.

• Meet with ministers, deacons and probationers as a leadership team at least four times a year, normally before the Circuit Meeting.

• Keep themselves informed of the activities of each local church.

• Be aware of District and Connexional policies affecting the Circuit and its churches.

• Be sensitive to the needs of the Circuit and its officers and staff.

• Inform themselves of developing movements in Methodism and the church generally. Be alert to and take advice on the legal consequences of their office and its responsibilities, for example, issues around lay employment, finance and property.

• Develop a vision and plans for mission within the Circuit, ensuring appropriate consultation.

Safeguarding
The Trustees of the Circuit recognise that the safety of children, young people and vulnerable adults is paramount. The Circuit has a robust safeguarding policy in place and each of the Churches within the Circuit have approved and adopted a safeguarding policy. These policies apply to trustees, staff and volunteers and provide a commitment to safe recruitment, selection and careful work with children, young people and those who may be vulnerable.

The Circuit Safeguarding Group meet regularly to manage Safeguarding and a written report is presented to each Circuit Meeting.

The Circuit's policy is reviewed annually the last review was by the Circuit Meeting on 21st November 2024.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit and confirm that they have complied with the duty of the Charities Act having due regard to public benefit.

Risk Management
There is a regular review of processes undertaken and recorded. Income and Expenditure is monitored and compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Achievements and performance

The Circuit has 16 Methodist Churches, 4 L.E.P.s and two Methodist Homes, all of which have weekly worship on Sundays as well as other occasions during the week. Midweek dementia friendly Services are part of the Circuit and worship with children and families take place in appropriate seasons. Nearly all Churches have collections for the Food Banks in West Cheshire, Halton Borough and Flintshire, with Helsby operating additional support under the local Council supervision. Asylum seeker support is is initiated through Churches in the Runcorn and Chester areas. Several Churches operate Warm Hubs, which are vital to many, as well as Soup Lunches, coffee mornings and community activities that welcome all. There is support for Homelessness in Chester, new initiatives around active listening in

Runcorn and participation and support in many schools, faith and non-faith. There is closer ecumenical ties, not just within our L.E.P.s, but across the Circuit with formal collaboration in Kelsall, Churches Together Services and initiatives and regular staff meetings including clergy from other denominations, actively supporting one another. Amongst many other achievements we highlight the 'Doves of Peace' art installation in Chester Cathedral initiated by Garden Lane Ecumenical partnership that saw 27 nationalities involved in highlighting our shared desire for peace in this world

Provision of worship
We are grateful to our presbyters, local preachers, and worship leaders who offered worship in our churches and Methodist Homes on a regular basis. Some churches continue to streamline their services online with reduced numbers physically attending in the buildings.

Lay Employment
The Circuit supports the employment and management of two lay persons and has also continued to employ Circuit Administrators whose work either includes or covers presbyter's administrative support.

A Lay Worker Reference Group (LWRG), with membership from the Circuit, will oversee the management of staff and carry out review of the work. The District Lay Employment Sub Committee have been approached for support during recent changes to the administrative structure.

Property Matters
The Circuit has recently made a decision to reorganise the arrangements for Manse Group functions in an attempt to make things work more easily and effectively. A pyramid system, where a member of staff is supported by a Circuit Steward and a Manse Group representative, is now in place to create a better working relationship with the member of staff both personally and with the care of their property.

All properties are currently being reviewed to ensure that ownership is compatible with both our present and future needs.

Financial review

Results for the period under review show that the Circuit had a total income of £714,165. Total expenditure amounted to £662,333, showing an overall surplus of £51,832, which was in line with expectations.

The Circuit is looking closely at its financial structure and alongside it the state of finances of the churches who provide income to the Circuit through payment of assessments. The Circuit is aware that the paying of church assessment is falling on fewer and fewer members and that increasing the amount of assessment is probably not possible without causing financial and emotional distress to aging congregations.

A deficit budget had been set for the Circuit for the year 2024/2025 and the profit and loss outturn has very much matched that deficit budget. Keeping church assessments on the low side appears to be helping churches with their finances but evidence to support this should be available as their annual accounts are finalised over the coming months. The Circuit is continuing to review this matter and has set a deficit budget again for the year to August 2026.

Reserves Policy
The Reserves Policy for the Circuit is to hold a minimum sum equivalent to three months average expenditure and a maximum of twelve months average expenditure in the general bank accounts. This should be sufficient to meet any unforeseen item of major expenditure and fund planned activities in the event of any inability to raise the full Circuit Assessment from churches

Plans for future periods

The appointment of a new Superintendent, Revd. Gordon Gresswell and a Deacon, Michaela Doherty has enabled a flourishing in the Circuit with new ideas and fresh impetus into existing church and community based activities noticeable. The Circuit is also pleased that they will have a new Presbyter starting in September 2025. Our future planning is focused on 'good governance' whereby the Circuit's

structure allows Churches and missional outreach activities to flourish in safe ways, seeking to bless local communities and be a safe place for all, and especially those on the edges of society such as Asylum Seekers, Refugees, the Homeless, those with mental health issues, the elderly struggling to heat homes and all whose needs can be identified and supported by Church, alongside community groups and statutory authorities who seek assistance in enabling human flourishing. We hope to expand Worship opportunities to more people, not just on Sundays but at other times and we are planning to appoint a Circuit Manager early in 2026 to further help in curating good governance. We also hope to engage with families and young people, a demographic that has not returned to church or community activity in any great numbers since Covid. We have a desire to be there for all, especially in these current times of anxiety we detect in our communities.

The trustees' annual report was approved on 23/2/2026 and signed on behalf of the board of trustees by:

Rev Gordon Gresswell
Superintendent

Michael Hassall
Treasurer

North Cheshire Methodist Circuit

Independent Examiner's Report to the Trustees of North Cheshire Methodist Circuit

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of North Cheshire Methodist Circuit ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

23/2/26

North Cheshire Methodist Circuit

Statement of Financial Activities

Year ended 31 August 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	661,640	**661,640**	537,481
Charitable activities	5	15,474	**15,474**	34,285
Investment income	6	37,051	**37,051**	40,522
Total income		714,165	**714,165**	612,288
Expenditure				
Expenditure on charitable activities	7,8	662,333	**662,333**	644,923
Total expenditure		662,333	**662,333**	644,923
Net income/(expenditure) and net movement in funds		51,832	**51,832**	(32,635)
Reconciliation of funds				
Total funds brought forward		2,957,605	**2,957,605**	2,990,240
Total funds carried forward		3,009,437	**3,009,437**	2,957,605

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Financial Position

31 August 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	13		**2,226,000**	2,226,000
Investments	14		**536,959**	449,614
			2,762,959	2,675,614
Current assets				
Debtors	15	**22,714**		21,741
Cash at bank and in hand		**337,425**		383,466
		360,139		405,207
Creditors: amounts falling due within one year	16	**113,661**		123,216
Net current assets			**246,478**	281,991
Total assets less current liabilities			**3,009,437**	2,957,605
Net assets			**3,009,437**	2,957,605
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		**1,335,691**		1,335,691
Other unrestricted income funds		**1,673,746**		1,621,914
Total unrestricted funds			**3,009,437**	2,957,605
Total charity funds	18		**3,009,437**	2,957,605

These financial statements were approved by the board of trustees and authorised for issue on 23/2/2026 and are signed on behalf of the board by:

Gord- Gresswell

M Hassall

Rev Gordon Gresswell
Superintendent

Michael Hassall
Treasurer

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Cash Flows

Year ended 31 August 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	**51,832**	(32,635)
Adjustments for:		
Other interest receivable and similar income	**(37,051)**	(40,522)
Interest payable and similar charges	**115**	–
Accrued (income)/expenses	**(10,095)**	19,870
Changes in:		
Trade and other debtors	**(973)**	(8,972)
Trade and other creditors	**540**	(2,972)
Cash generated from operations	**4,368**	(65,231)
Interest paid	**(115)**	–
Interest received	**37,051**	40,522
Net cash from/(used in) operating activities	**41,304**	(24,709)
Cash flows from investing activities		
Purchases of other investments	**(88,388)**	(27,970)
Proceeds from sale of other investments	**1,043**	30,952
Net cash (used in)/from investing activities	**(87,345)**	2,982
Net decrease in cash and cash equivalents	**(46,041)**	(21,727)
Cash and cash equivalents at beginning of year	**383,466**	405,193
Cash and cash equivalents at end of year	**337,425**	383,466

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Finance Steward, C/o, Helsby Methodist Church, Chester Road, Helsby, Cheshire., WA6 0AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

VAT

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

Basis of preparation

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 Circuit's financial position and activities.

Debtors and prepayments

Debtors relate to the prepayment of utilities charges.

Going concern

There are no material uncertainties about the charity's ability to continue.

Creditor

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income
Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated (SORP 2005).

Tangible 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 2016 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

3. **Accounting policies** *(continued)*

Investments in associates *(continued)*

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Assessment or Share	395,759	**395,759**	435,935	435,935
Church contribution - cost of layworkers	12,869	**12,869**	56,484	56,484
Other grants and donations	3,063	**3,063**	4,574	4,574
Sale of church	204,048	**204,048**	15,000	15,000
Other income	42,558	**42,558**	–	–
Legacies				
Legacies	3,343	**3,343**	25,488	25,488
	661,640	**661,640**	537,481	537,481

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Rental income	15,474	**15,474**	34,285	34,285

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	13,428	**13,428**	18,417	18,417
Investment income	23,623	**23,623**	22,105	22,105
	37,051	**37,051**	40,522	40,522

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Direct charitable activities	660,566	**660,566**	643,207	643,207
Support costs	1,767	**1,767**	1,716	1,716
	662,333	**662,333**	644,923	644,923

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Direct charitable activities	660,566	–	**660,566**	643,207
Governance costs	–	1,767	**1,767**	1,716
	660,566	1,767	**662,333**	644,923

9. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	**1,600**	1,600

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,600**	1,600

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**286,782**	301,250
Social security costs	**18,059**	14,412
Employer contributions to pension plans	**2,117**	3,571
	306,958	319,233

The average head count of employees during the year was 12 (2024: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	**12**	10

The average monthly number of employees during the year was as follows: Presbyters and Deacons 8, Lay Mission Employees 2, Circuit Administrators 2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

Eight of the trustees receive remuneration connected to work done within the charity. No other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Land and buildings
	£
Cost	
At 1 September 2024 and 31 August 2025	**2,226,000**
Depreciation	
At 1 September 2024 and 31 August 2025	**–**
Carrying amount	
At 31 August 2025	**2,226,000**
At 31 August 2024	2,226,000

13. Tangible fixed assets *(continued)*

Tangible fixed assets held at valuation

Included in the tangible fixed assets is an amount of £2,226,000 representing the valuation of properties held in the name of the charity, and shown inclusive of a revaluation effective at 31 August 2023.

The trustees have elected to state the value of the properties at an amount provided by an independent professional valuer, less those amounts falling due for payment to the Methodist Church of Great Britain upon the sale of each of the properties.

14. Investments

	Cash or cash equivalents £
Cost or valuation	
At 1 September 2024	**449,614**
Additions	**88,388**
Disposals	**(1,043)**
At 31 August 2025	**536,959**
Impairment	
At 1 September 2024 and 31 August 2025	
Carrying amount	
At 31 August 2025	**536,959**
At 31 August 2024	449,614

All investments shown above are held at valuation.

The value of listed investments at 31 August 2025 is shown inclusive of the TMCP - Circuit Model Trust Fund, which had previously been included as cash at bank. Corresponding adjustments have been made to the comparative figures.

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	**15,298**	14,325
Other debtors	**7,416**	7,416
	22,714	21,741

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**18,093**	17,553
Accruals and deferred income	**95,568**	105,663
	113,661	123,216

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,117 (2024: £3,571).

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	**At 31 August 2025 £**
Unrestricted funds - General funds	1,220,049	487,738	(582,018)	63,275	**1,189,044**
Unrestricted funds - Circuit Model Trust Fund	401,865	226,427	(80,315)	(63,275)	**484,702**
Revaluation reserve	1,335,691	–	–	–	**1,335,691**
	2,957,605	714,165	(662,333)	–	**3,009,437**

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
Unrestricted funds - General funds	1,222,803	575,307	(614,061)	36,000	1,220,049
Unrestricted funds - Circuit Model Trust Fund	431,746	36,981	(30,862)	(36,000)	401,865
Revaluation reserve	1,335,691	–	–	–	1,335,691
	2,990,240	612,288	(644,923)	–	2,957,605

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	2,226,000	**2,226,000**
Investments	536,959	**536,959**
Current assets	360,139	**360,139**
Creditors less than 1 year	(113,661)	**(113,661)**
Net assets	3,009,437	**3,009,437**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,226,000	2,226,000
Investments	47,749	47,749
Current assets	807,072	807,072
Creditors less than 1 year	(123,216)	(123,216)
Net assets	2,957,605	2,957,605

20. Financial instruments

Financial instruments are recognised only when the entity becomes a party to the contractual provisions of the instrument.

21. Analysis of changes in net debt

	At 1 Sep 2024 £	Cash flows £	**At 31 Aug 2025 £**
Cash at bank and in hand	383,466	(46,041)	**337,425**

22. Related parties

Included in the wages and salaries figure of £286,782, in the financial statements, is the amount of £173,951 (2024:£151,886), paid in relation to work within the Circuit of 8 (2024:7) of the trustees. North Cheshire Methodist Circuit has no payroll. All staff are employed by the Methodist Church of Great Britain with amounts being recharged to North Cheshire Methodist Circuit for their work connected to Circuit activities.

North Cheshire Methodist Circuit

Management Information

Year ended 31 August 2025

The following pages do not form part of the financial statements.

North Cheshire Methodist Circuit

Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Assessment or Share	**395,759**	435,935
Church contribution - cost of layworkers	**12,869**	56,484
Other grants and donations	**3,063**	4,574
Sale of church	**204,048**	15,000
Other income	**42,558**	–
Legacies	**3,343**	25,488
	661,640	537,481
Charitable activities		
Rental income	**15,474**	34,285
Investment income		
Bank interest receivable	**13,428**	18,417
Investment income	**23,623**	22,105
	37,051	40,522
Total income	**714,165**	612,288
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**286,782**	301,250
Employer's NIC	**18,059**	14,412
Pension costs	**2,117**	3,571
Rates and water	**27,811**	26,427
Repairs and maintenance	**50,341**	58,364
Insurance	**6,435**	6,941
Other establishment	**1,420**	2,070
Other motor/travel costs	**9,877**	8,644
Legal and professional fees	**2,192**	1,776
Telephone	**4,657**	4,732
Other office costs	**8,171**	16,632
Other interest payable and similar charges	**115**	–
District assessment	**108,406**	105,249
Circuit/district payments	**21,390**	23,631
CPF levy taken	**58,031**	6,000
Other grants and donations	**56,529**	65,224
	662,333	644,923
Total expenditure	**662,333**	644,923
Net income/(expenditure)	**51,832**	(32,635)

North Cheshire Methodist Circuit

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**286,782**	301,250
Employer's NIC	**18,059**	14,412
Pension costs	**2,117**	3,571
Utilities	**27,811**	26,427
Repairs & maintenance	**50,341**	58,364
Insurance	**6,435**	6,941
Other establishment costs	**1,420**	2,070
Other motor/travel costs	**9,877**	8,644
Legal and professional fees	**540**	60
Telephone	**4,657**	4,732
Other office costs	**8,171**	16,632
District assessment	**108,406**	105,249
Circuit/district payments	**21,390**	23,631
CPF levy taken	**58,031**	6,000
Other grants and donations	**56,529**	65,224
	660,566	643,207
Governance costs		
Governance costs - accountancy fees	**1,652**	1,600
Governance costs - audit fees	**–**	116
Bank charges	**115**	–
	1,767	1,716
Expenditure on charitable activities	**662,333**	644,923

NORTH CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1134366

Accounts

CHARITY REGISTRATION NUMBER: 1134366

North Cheshire Methodist Circuit

Financial Statements

31 August 2024

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

North Cheshire Methodist Circuit

Financial Statements

Year ended 31 August 2024

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North Cheshire Methodist Circuit

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	North Cheshire Methodist Circuit
Charity registration number	1134366
Principal office	Circuit Superintendent C/o Helsby Methodist Church Chester Road Helsby, Cheshire WA6 0AQ

The trustees

Mrs Janice Aitken	
Mr Lawrence Albrighton	
Mrs Rhian Ankers	
Mrs Sally Banks	
Mrs Patricia Barnard	
Dr Jonathan Batey	(Retired 1 May 2024)
Mr John Bell	
Mr Harold Blundell	
Mr Charles Bradley	(Retired 28 February 2024)
Rev Jo Brown	(Retired 31 August 2024)
Mrs Sarah Broome	
Rev Helen Caine	
Mr John Brown	
Deacon John Clarke	
Deacon Tim Coleman	(Retired 31 August 2024)
Rev David Copley	
Rev Alison Crookes	
Mr Barrie Davidson	
Mr Peter Davidson	
Mr John Dimelow	
Mrs Terri-Ann Dudley	
Mr Andrew Ellams	
Rev D Graham Evans	
Rev Ralph Fennell	
Mr Jonathan Ford	
Rev Anne Gibson	
Mr Michael Gough	
Mrs Barbara Guile	
Mr Michael Hassall	
Mrs Penelope Hassall	
Rev Clare Heald	
Mr Jeremy Heald	
Mrs Elizabeth Holmes	

Mr John Holmes	
Mrs Norma Hughes	
Mr Alan Johnson	
Mrs Elizabeth Johnson	
Rev Christine Jones	
Mr Simon Kelly	
Mrs Jane Krause	
Dr Bruce Lane	
Dr Ruth Lane	
Rev Dr Tim Macquiban	
Mrs Carolynne Maddock	
Mr R Ken Martin	
Mrs Janet Mather	(Retired 19 September 2023)
Mr Philip Morrey	
Mrs Avis Palmer	
Mr Jonathan Parry	(Retired 9 September 2023)
Mrs Sian Partington	
Mrs Sarah Pearson	
Mr Alan Pimm	
Miss Kerrie Pimm	
Mr Lloyd Richards	
Mrs Judith Richardson	
Rev Ian Rigby	
Mr William Riley	(Retired 31 December 2023)
Mrs Sheila Roberts	
Mr Mark Robinson	
Deacon Suzie Sale	
Mrs Jennifer Simmonds	(Retired 9 September 2023)
Mr Charles Smeatham	(Retired 1 September 2023)
Rev Colin Smith	
Mrs Diane Smith	
Rev Neil Stacey	
Mrs Shirley Stacey	
Mrs Gill Townsend	
Mr Alan Ventham	
Mrs Janet Warrington	
Mrs Sybil Williams	
Mrs Susan Worrall	
Mrs Ann Wright	
Mr Eric Wright	
Mrs M Lambert	(Appointed 22 February 2024)
Mrs A Peate	(Appointed 1 May 2024)
Mrs R Telling	(Appointed 12 September 2023)

Independent examiner

G Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

Introduction
The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year.

These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Structure Governance and Management
The Chester and Delamere Forest Circuit and the Runcorn Circuit merged from 1st September 2019 and became known as the North Cheshire Methodist Circuit.

North Cheshire Methodist Circuit is part of the Methodist Church in Great Britain (Charity No 1132208) and part of the Chester and Stoke-on-Trent Methodist District which is registered as a separate Charity (No 1132237).

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference.

North Cheshire Circuit comprises of the following churches: Blakelees, Bretton, Caldy Valley, Christleton, Frodsham, Garden Lane Chester, Halton Trinity Runcorn, The Heath Runcorn, Helsby, Hoole Chester, The Hurst Kingsley, Kelsall, Norley, Oakmere, Rowton, Saltney, Saughall, Tarporley, Tarvin, Wesley Chester, and Wicksten Drive Runcorn.

All churches are separate charitable organisations with Wesley Chester being registered with the Charity Commission, the others are all exempted from registration as they have annual receipts of less than £100,000.

The registered charity named North Cheshire Methodist Circuit is primarily an administration organisation that manages the circuit personnel, housing for ministers, redundant church buildings, and any properties which are rented out pending future use. The Circuit provides guidance and oversight to the individual churches on a wide range of matters including preaching appointments, safeguarding, discipleship and mission, training.

Governance is achieved through the Circuit meeting which normally meets four times a year to review all aspects of the Circuit. Trustees are appointed from those holding official positions of the charity plus local church representatives as approved at local church council meetings.

Objectives and activities

Our aims are those of the Methodist Church in Great Britain and the main one is the advancement of the Christian faith through the witness and worship of all our members. We do this in accordance with the doctrines, standards and disciplines of the Methodist Church. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our premises. Worship is open to all people and without charge. Our main focus is to mission to the communities we serve through our local churches.

Trustee Training
A range of guidance is produced by the Methodist Connexion to support the effective running of the circuit, specifically the leaflet "The Role of a Trustee in the Methodist Church" is given to all new Circuit Meeting members as part of the induction to their role as Trustees.

Circuit Leadership Team
Day to day management of the Circuit is undertaken by the Circuit Leadership Team which delegates certain responsibilities to sub-groups including Stewards, Safeguarding, Lay Worker Reference Group, Local Preachers, and Manse Group.

The Circuit Leadership Team comprised of three full-time presbyters, one part time presbyter, two full time deacons, and eight Circuit Stewards.

Stewards
The Circuit Stewards are responsible, with the Superintendent and ministers, deacons and probationers appointed to the Circuit, for the spiritual and material wellbeing of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

Circuit Stewards work as a team and share collective responsibility for leadership and specific duties to:

• Exercise a general pastoral care for the presbyters, deacons, probationers and their families.

• Meet with ministers, deacons and probationers as a leadership team at least four times a year, normally before the Circuit Meeting.

• Keep themselves informed of the activities of each local church.

• Be aware of District and Connexional policies affecting the Circuit and its churches.

• Be sensitive to the needs of the Circuit and its officers and staff.

• Inform themselves of developing movements in Methodism and the church generally. Be alert to and take advice on the legal consequences of their office and its responsibilities, for example, issues around lay employment, finance and property.

• Develop a vision and plans for mission within the Circuit, ensuring appropriate consultation.

Safeguarding
The Trustees of the Circuit recognise that the safety of children, young people and vulnerable adults is paramount. The Circuit has a robust safeguarding policy in place and each of the Churches within the Circuit have approved and adopted a safeguarding policy. These policies apply to trustees, staff and volunteers and provide a commitment to safe recruitment, selection and careful work with children, young people and those who may be vulnerable.

The Circuit Safeguarding Group meet regularly to manage Safeguarding and a written report is presented to each Circuit Meeting.

The Circuit's policy is reviewed annually the last review was by the Circuit Meeting on 15th February 2024.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit and confirm that they have complied with the duty of the Charities Act having due regard to public benefit.

Risk Management
There is a regular review of processes undertaken and recorded. Income and Expenditure is monitored and compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Achievements and performance
We continue to be a busy Circuit with a number of established groups helping the Circuit Leadership Team and Stewards manage the Circuit and work with local churches. These include safeguarding, lay employment, and care and repair of manses.

Worship Services have continued to be held regularly throughout the year in all churches apart from Mickle Trafford. This congregation has ceased to meet and after considering the way forward it has been agreed to sell the property. The graveyard is situated some way away from the church and there is considerable land attached to the graveyard which has been unused. It has been agreed to create a woodland site on this land which will be managed by the Circuit and conversations with Mersey Forest, Forestry England, and Mickle Trafford Greenspaces are underway.

We were unable to replace the presbyter who left in August 2023 which meant other staff covering this work with help from Supernumerary ministers, local preachers, and others and we are very grateful for their support and input.

Provision of worship
We are grateful to our presbyters, local preachers, and worship leaders who offered worship in our churches and Methodist Homes on a regular basis. Some churches continue to streamline their services online with reduced numbers physically attending in the buildings.

Lay Employment
The Circuit supports the employment and management of two lay persons and has also continued to employ Circuit Administrators whose work either includes or covers presbyter's administrative support.

A person has been seconded from the Chester and Stoke on Trent Methodist District to work on a part time basis to help the Circuit with the day-to-day management of staff and carry out a review of the work and possible future funding arrangements.

Property Matters
The Manse Group formed in 2016 continues to look after property matters on our behalf, working with a devolved budget, but with the ability to call on circuit finances for major projects. The Group seeks to ensure that provision in each manse meets the standards required by Methodist Standing Orders and that ministers and their families have safe and comfortable homes throughout their time in the Circuit. All properties are currently being reviewed to ensure that ownership is compatible with both our present and future needs.

Financial review

Results for the period under review show that the Circuit had a total income of £612,288. Total expenditure amounted to £644,923, showing an overall deficit of £32,635, which was in line with expectations.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to three months average expenditure and a maximum of twelve months average expenditure in the general bank accounts. This should be sufficient to meet any unforeseen item of major expenditure and fund planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Plans for future periods

The Circuit Superintendent, Rev Neil Stacey, is standing down from that role on 31st August 2024 but will be continuing as a full-time presbyter. We are grateful to Neil for his leadership over many years. A new Superintendent will be joining the Circuit from 1st September 2024.

One of the full-time presbyters is leaving on 31st August 2024 and a replacement has not been found so the Circuit has asked a number of supernumerary presbyters to cover on a part time basis for one year.

The trustees' annual report was approved on 18/2/2025 and signed on behalf of the board of trustees by:

Rev Gordon Gresswell
Superintendent

Michael Hassall
Treasurer

North Cheshire Methodist Circuit

Independent Examiner's Report to the Trustees of North Cheshire Methodist Circuit

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of North Cheshire Methodist Circuit ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

18/2/2025

North Cheshire Methodist Circuit

Statement of Financial Activities

Year ended 31 August 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	4	537,481	**537,481**	948,284
Charitable activities	5	34,285	**34,285**	26,873
Investment income	6	40,522	**40,522**	22,449
Total income		612,288	**612,288**	997,606
Expenditure				
Expenditure on charitable activities	7,8	644,923	**644,923**	680,233
Total expenditure		644,923	**644,923**	680,233
Net (expenditure)/income		(32,635)	**(32,635)**	317,373
Other recognised gains and losses				
Gains from revaluation of fixed assets		–	–	597,839
Net movement in funds		(32,635)	**(32,635)**	915,212
Reconciliation of funds				
Total funds brought forward		2,990,240	**2,990,240**	2,075,028
Total funds carried forward		2,957,605	**2,957,605**	2,990,240

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Financial Position

31 August 2024

	Note	2024 £	2024 £	2023 £
Fixed assets				
Tangible fixed assets	13		2,226,000	2,226,000
Investments	14		47,749	20,850
			2,273,749	2,246,850
Current assets				
Debtors	15	21,741		12,769
Cash at bank and in hand		785,331		836,939
		807,072		849,708
Creditors: amounts falling due within one year	16	123,216		106,318
Net current assets			683,856	743,390
Total assets less current liabilities			2,957,605	2,990,240
Net assets			2,957,605	2,990,240
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		1,335,691		1,335,691
Other unrestricted income funds		1,621,914		1,654,549
Total unrestricted funds			2,957,605	2,990,240
Total charity funds	18		2,957,605	2,990,240

These financial statements were approved by the board of trustees and authorised for issue on 18/12/2025 and are signed on behalf of the board by:

Rev Gordon Gresswell
Superintendent

Michael Hassall
Treasurer

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Cash Flows

Year ended 31 August 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	**(32,635)**	317,373
Adjustments for:		
Other interest receivable and similar income	**(40,522)**	(22,449)
Interest payable and similar charges	**–**	114
Accrued expenses/(income)	**19,870**	(48,663)
Changes in:		
Trade and other debtors	**(8,972)**	742
Trade and other creditors	**(2,972)**	7,486
Cash generated from operations	**(65,231)**	254,603
Interest paid	**–**	(114)
Interest received	**40,522**	22,449
Net cash (used in)/from operating activities	**(24,709)**	276,938
Cash flows from investing activities		
Purchases of other investments	**(27,970)**	(660)
Proceeds from sale of other investments	**1,071**	618
Net cash used in investing activities	**(26,899)**	(42)
Net (decrease)/increase in cash and cash equivalents	**(51,608)**	276,896
Cash and cash equivalents at beginning of year	**836,939**	560,043
Cash and cash equivalents at end of year	**785,331**	836,939

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Finance Steward, C/o, Helsby Methodist Church, Chester Road, Helsby, Cheshire., WA6 0AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

VAT

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

Basis of preparation

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 Circuit's financial position and activities.

Debtors and prepayments

Debtors relate to the payment of the September stipend in August.

Going concern

There are no material uncertainties about the charity's ability to continue.

Creditor

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income
Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated (SORP 2005).

Tangible 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 2016 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

3. **Accounting policies** *(continued)*

Investments in associates *(continued)*

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Assessment or Share	435,935	**435,935**	449,619	449,619
Church contribution - cost of layworkers	56,484	**56,484**	25,000	25,000
Other grants and donations	4,574	**4,574**	6,858	6,858
Sale of Tiverton church	15,000	**15,000**	466,807	466,807
Legacies				
Legacies	25,488	**25,488**	–	–
	537,481	**537,481**	948,284	948,284

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Rental income	34,285	**34,285**	26,873	26,873

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	18,417	**18,417**	10,379	10,379
Investment income	22,105	**22,105**	12,070	12,070
	40,522	**40,522**	22,449	22,449

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activities	643,207	**643,207**	678,779	678,779
Support costs	1,716	**1,716**	1,454	1,454
	644,923	**644,923**	680,233	680,233

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct charitable activities	643,207	–	**643,207**	678,779
Governance costs	–	1,716	**1,716**	1,454
	643,207	1,716	**644,923**	680,233

9. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	**1,600**	1,500

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,600**	1,500

11. Staff costs

The average head count of employees during the year was 11 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	**10**	11

The average monthly number of employees during the year was as follows: Presbyters and Deacons 6, Lay Mission Employees 2, Circuit Administrators 2

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2023 and 31 August 2024	**2,226,000**
Depreciation	
At 1 September 2023 and 31 August 2024	**–**
Carrying amount	
At 31 August 2024	**2,226,000**
At 31 August 2023	2,226,000

Tangible fixed assets held at valuation

Included in the tangible fixed assets is an amount of £2,226,000 representing the valuation of properties held in the name of the charity, and shown inclusive of a revaluation effective at 31 August 2023.

The trustees have elected to state the value of the properties at an amount provided by an independent professional valuer, less those amounts falling due for payment to the Methodist Church of Great Britain upon the sale of each of the properties.

14. Investments

	Cash or cash equivalents £
Cost or valuation	
At 1 September 2023	**20,850**
Additions	**27,970**
Disposals	**(1,071)**
At 31 August 2024	**47,749**
Impairment	
At 1 September 2023 and 31 August 2024	
Carrying amount	
At 31 August 2024	**47,749**
At 31 August 2023	20,850

All investments shown above are held at valuation.

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	**14,325**	12,769
Other debtors	**7,416**	–
	21,741	12,769

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**17,553**	20,525
Accruals and deferred income	**105,663**	85,793
	123,216	106,318

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,571 (2023: £3,078).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2023	Income	Expenditure	Transfers	Gains and losses	**At 31 Aug 2024**
	£	£	£	£	£	**£**
Unrestricted funds - General funds	1,222,803	575,307	(614,061)	36,000	–	**1,220,049**
Unrestricted funds - Circuit Model Trust Fund	431,746	36,981	(30,862)	(36,000)	–	**401,865**
Revaluation reserve	1,335,691	–	–	–	–	**1,335,691**
	2,990,240	612,288	(644,923)	–	–	**2,957,605**

	At 1 Sep 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Aug 2023
	£	£	£	£	£	£
Unrestricted funds - General funds	1,157,740	519,365	(535,302)	81,000	–	1,222,803
Unrestricted funds - Circuit Model Trust Fund	179,436	478,241	(144,931)	(81,000)	–	431,746
Revaluation reserve	737,852	–	–	–	597,839	1,335,691
	2,075,028	997,606	(680,233)	–	597,839	2,990,240

19. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Tangible fixed assets	2,226,000	**2,226,000**
Investments	47,749	**47,749**
Current assets	807,072	**807,072**
Creditors less than 1 year	(123,216)	**(123,216)**
Net assets	2,957,605	**2,957,605**

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	2,226,000	2,226,000
Investments	20,850	20,850
Current assets	849,708	849,708
Creditors less than 1 year	(106,318)	(106,318)
Net assets	2,990,240	2,990,240

20. Financial instruments

Financial instruments are recognised only when the entity becomes a party to the contractual provisions of the instrument.

21. Analysis of changes in net debt

	At 1 Sep 2023	Cash flows	**At 31 Aug 2024**
	£	£	**£**
Cash at bank and in hand	836,939	(51,608)	**785,331**

North Cheshire Methodist Circuit

Management Information

Year ended 31 August 2024

The following pages do not form part of the financial statements.

North Cheshire Methodist Circuit

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Assessment or Share	**435,935**	449,619
Church contribution - cost of layworkers	**56,484**	25,000
Other grants and donations	**4,574**	6,858
Sale of Tiverton church	**15,000**	466,807
Legacies	**25,488**	–
	537,481	948,284
Charitable activities		
Rental income	**34,285**	26,873
Investment income		
Bank interest receivable	**18,417**	10,379
Investment income	**22,105**	12,070
	40,522	22,449
Total income	**612,288**	997,606
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**301,250**	306,400
Employer's NIC	**14,412**	15,444
Pension costs	**3,571**	3,078
Rates and water	**26,427**	25,721
Repairs and maintenance	**58,364**	46,581
Insurance	**6,941**	6,397
Other establishment	**2,070**	6,250
Other motor/travel costs	**8,644**	7,898
Legal and professional fees	**1,776**	1,009
Telephone	**4,732**	5,294
Other office costs	**16,632**	13,929
Other interest payable and similar charges	**–**	114
District assessment	**105,249**	96,199
Circuit/district payments	**23,631**	6,472
CPF levy taken	**6,000**	137,947
Other grants and donations	**65,224**	1,500
	644,923	680,233
Total expenditure	**644,923**	680,233
Net (expenditure)/income	**(32,635)**	317,373

North Cheshire Methodist Circuit

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**301,250**	306,400
Employer's NIC	**14,412**	15,444
Pension costs	**3,571**	3,078
Utilities	**26,427**	25,721
Repairs & maintenance	**58,364**	46,581
Insurance	**6,941**	6,397
Other establishment costs	**2,070**	6,250
Other motor/travel costs	**8,644**	7,898
Legal and professional fees	**60**	(331)
Telephone	**4,732**	5,294
Other office costs	**16,632**	13,929
District assessment	**105,249**	96,199
Circuit/district payments	**23,631**	6,472
CPF levy taken	**6,000**	137,947
Other grants and donations	**65,224**	1,500
	643,207	678,779
Governance costs		
Governance costs - accountancy fees	**1,600**	1,340
Governance costs - audit fees	**116**	–
Bank charges	**–**	114
	1,716	1,454
Expenditure on charitable activities	**644,923**	680,233

NORTH CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1134366

Accounts

CHARITY REGISTRATION NUMBER: 1134366

North Cheshire Methodist Circuit

Financial Statements

31 August 2023

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

North Cheshire Methodist Circuit

Financial Statements

Year ended 31 August 2023

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North Cheshire Methodist Circuit

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name	North Cheshire Methodist Circuit
Charity registration number	1134366
Principal office	Circuit Superintendent C/o Helsby Methodist Church Chester Road Helsby, Cheshire WA6 0AQ

The trustees

Mrs Janice Aitken	
Mr Lawrence Albrighton	(Appointed 1 September 2022)
Mrs Rhian Ankers	
Mrs Sally Banks	
Mrs Patricia Barnard	
Mrs Ann Barnett	(Retired 1 November 2022)
Dr Jonathan Batey	
Mr John Bell	
Mr Harold Blundell	
Mr Charles Bradley	(Appointed 13 September 2022)
Mrs Joan Booth	(Retired 1 November 2022)
Rev Jo Brown	
Mrs Sarah Broome	(Appointed 1 September 2022)
Rev Helen Caine	(Appointed 1 September 2022)
Mr John Brown	
Deacon John Clarke	
Deacon Tim Coleman	
Rev David Copley	
Rev Alison Crookes	
Mr Barrie Davidson	
Mr Peter Davidson	
Mr John Dimelow	
Mrs Terri-Ann Dudley	

Mr Andrew Ellams	
Rev Andrew Emison	(Retired 31 August 2023)
Rev D Graham Evans	
Rev Ralph Fennell	
Mr Jonathan Ford	
Rev Anne Gibson	
Mr Michael Gough	
Mrs Barbara Guile	
Mr Michael Hassall	
Mrs Penelope Hassall	
Rev Clare Heald	
Mr Jeremy Heald	(Appointed 1 September 2022)
Mrs Elizabeth Holmes	
Mr John Holmes	
Mrs Norma Hughes	
Mr Alan Johnson	
Mrs Elizabeth Johnson	
Rev Christine Jones	
Mr Simon Kelly	
Mrs Jane Krause	
Dr Bruce Lane	
Dr Ruth Lane	
Rev Dr Tim Macquiban	
Mrs Carolynne Maddock	
Mr R Ken Martin	
Mrs Janet Mather	
Mr Philip Morrey	
Mrs Avis Palmer	
Mr Jonathan Parry	
Mrs Sian Partington	
Mrs Sarah Pearson	(Appointed 1 September 2022)
Mr Alan Pimm	
Miss Kerrie Pimm	
Mr Lloyd Richards	
Mrs Judith Richardson	
Rev Ian Rigby	
Mr William Riley	
Mrs Sheila Roberts	
Mr Mark Robinson	
Deacon Suzie Sale	(Appointed 1 September 2022)
Mrs Jennifer Simmonds	
Mr Charles Smeatham	
Rev Colin Smith	(Appointed 1 September 2022)
Mrs Diane Smith	
Rev Neil Stacey	
Mrs Shirley Stacey	
Mrs Gill Townsend	
Mr Alan Ventham	
Mrs Janet Warrington	
Mrs Sybil Williams	
Mrs Susan Worrall	
Mrs Ann Wright	
Mr Eric Wright	

Independent examiner	G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park

Structure, governance and management

Introduction
The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year.

These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Structure Governance and Management
The Chester and Delamere Forest Circuit and the Runcorn Circuit merged from 1st September 2019 and became known as the North Cheshire Methodist Circuit.

North Cheshire Methodist Circuit is part of the Methodist Church in Great Britain (Charity No 1132208) and part of the Chester and Stoke-on-Trent Methodist District which is registered as a separate Charity (No 1132237).

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference.

North Cheshire Circuit comprises of the following churches: Blakelees, Bretton, Caldy Valley, Christleton, Frodsham, Garden Lane Chester, Halton Trinity Runcorn, The Heath Runcorn, Helsby, Hoole Chester, The Hurst Kingsley, Kelsall, Mickle Trafford, Norley, Oakmere, Rowton, Saltney, Saughall, Tarporley, Tarvin, Wesley Chester, and Wicksten Drive Runcorn. However Mickle Trafford formally ceased to provide worship from July 2023 and consideration on the way forward with the property will take place early in the new financial year.

All churches are separate charitable organisations with Wesley Chester being registered with the Charity Commission, the others are all exempted from registration as they have annual receipts of less than £100,000.

The registered charity named North Cheshire Methodist Circuit is primarily an administration organisation that manages the circuit personnel, housing for ministers, redundant church buildings, and any properties which are rented out pending future use. The Circuit provides guidance and oversight to the individual churches on a wide range of matters including preaching appointments, safeguarding, discipleship and mission, training.

Governance is achieved through the Circuit meeting which normally meets four times a year to review all aspects of the Circuit. Trustees are appointed from those holding official positions of the charity plus local church representatives as approved at local church council meetings.

Objectives and activities

Our aims are those of the Methodist Church in Great Britain and the main one is the advancement of the Christian faith through the witness and worship of all our members. We do this in accordance with the doctrines, standards and disciplines of the Methodist Church. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our premises. Worship is open to all people and without charge. Our main focus is to mission to the communities we serve through our local churches.

Trustee Training
A range of guidance is produced by the Methodist Connexion to support the effective running of the circuit, specifically the leaflet "The Role of a Trustee in the Methodist Church" is given to all new Circuit Meeting members as part of the induction to their role as Trustees

Circuit Leadership Team
Day to day management of the Circuit is undertaken by the Circuit Leadership Team which delegates certain responsibilities to sub-groups including Stewards, Safeguarding, Lay Worker Reference Group, Local Preachers, and Manse Group.

The Circuit Leadership Team comprised of four full-time presbyters, one part time presbyter, two deacons, and eight Circuit Stewards.

Stewards
The Circuit Stewards are responsible, with the Superintendent and ministers, deacons and probationers appointed to the Circuit, for the spiritual and material wellbeing of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

Circuit Stewards work as a team and share collective responsibility for leadership and specific duties to:

• Exercise a general pastoral care for the presbyters, deacons, probationers and their families.

• Meet with ministers, deacons and probationers as a leadership team at least four times a year, normally before the Circuit Meeting.

• Keep themselves informed of the activities of each local church.

• Be aware of District and Connexional policies affecting the Circuit and its churches.

• Be sensitive to the needs of the Circuit and its officers and staff.

• Inform themselves of developing movements in Methodism and the church generally. Be alert to and take advice on the legal consequences of their office and its responsibilities, for example, issues around lay employment, finance and property.

• Develop a vision and plans for mission within the Circuit, ensuring appropriate consultation.

Safeguarding
The Trustees of the Circuit recognise that the safety of children, young people and vulnerable adults is paramount. The Circuit has a robust safeguarding policy in place and each of the Churches within the Circuit have approved and adopted a safeguarding policy. These policies apply to trustees, staff and volunteers and provide a commitment to safe recruitment, selection and careful work with children, young people and those who may be vulnerable.

The Circuit Safeguarding Group meet regularly to manage Safeguarding and a written report is presented to each Circuit Meeting.

The Circuit's policy is reviewed annually the last review was by the Circuit Meeting on 15th November 2022.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit and confirm that they have complied with the duty of the Charities Act having due regard to public benefit.

Risk Management
There is a regular review of processes undertaken and recorded. Income and Expenditure is monitored and compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Achievements and performance

Services have been held regularly throughout the year in all churches and most other activities have restarted following covid, although in many cases with lower numbers attending.

Two presbyters left in August 2022 and whilst they were unable to be replaced through stationing a Deacon joined the Circuit in September 2022. Stationing shortages have involved changing plans for the future and led to staff having to take on new responsibilities. During the year a full time presbyter was suspended in April 2023 and left the Circuit at the end of August 2023. Thankfully staff and circuit and local church officers have pulled together to assist.

Progress with planned two-year Circuit wide review to enable a Mission shaped and viable future to be initiated has been slow because of the above staffing issues.

Provision of worship
We are grateful to our presbyters, local preachers, and worship leaders who offered worship in our churches and Methodist Homes on a regular basis. Some churches continue to streamline their services online with reduced numbers physically attending in the buildings.

Lay Employment
The Circuit supports the employment and management of two lay persons and has also continued to employ Circuit Administrators whose work either includes or covers presbyter's administrative support. Work is underway to employ an additional part time person.

A person has been seconded from the Chester and Stoke on Trent Methodist District to work on a part time basis to help the Circuit with the day-to-day management of staff and carry out a review of the work and possible future funding arrangements.

Property Matters
The Manse Group formed in 2016 continues to look after property matters on our behalf, working with a devolved budget, but with the ability to call on circuit finances for major projects. The Group seeks to ensure that provision in each manse meets the standards required by Methodist Standing Orders and that ministers and their families have safe and comfortable homes throughout their time in the Circuit.

Financial review

Results for the period under review show that the Circuit had a total income of £997,606. Total expenditure amounted to £680,233, showing an overall surplus of £317,373, which was in line with expectations.

Reserves Policy
The Reserves Policy for the Circuit is to hold a minimum sum equivalent to three months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure and fund planned activities in the event of any inability to raise the full Circuit Assessment from churches.

North Cheshire Methodist Circuit

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Plans for future periods

The Circuit will be concentrating on the second year of the two-year Circuit wide review.

The trustees' annual report was approved on ..6/4/24..... and signed on behalf of the board of trustees by:



Rev Neil Stacey
Superintendent



Michael Hassall
Treasurer

North Cheshire Methodist Circuit

Statement of Financial Position

31 August 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	12		**2,226,000**	1,628,161
Investments	13		**20,850**	20,808
			2,246,850	1,648,969
Current assets				
Debtors	14	**12,769**		13,511
Cash at bank and in hand		**836,939**		560,043
		849,708		573,554
Creditors: amounts falling due within one year	15	**106,318**		147,495
Net current assets			**743,390**	426,059
Total assets less current liabilities			**2,990,240**	2,075,028
Net assets			**2,990,240**	2,075,028
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		**1,335,691**		737,852
Other unrestricted income funds		**1,654,549**		1,337,176
Total unrestricted funds			**2,990,240**	2,075,028
Total charity funds	17		**2,990,240**	2,075,028

These financial statements were approved by the board of trustees and authorised for issue on 6/4/24, and are signed on behalf of the board by:

Rev Neil Stacey
Superintendent

Michael Hassall
Treasurer

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Cash Flows

Year ended 31 August 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	**317,373**	(51,534)
Adjustments for:		
Other interest receivable and similar income	**(22,449)**	(2,292)
Interest payable and similar charges	**114**	185
Accrued (income)/expenses	**(48,663)**	15,948
Changes in:		
Trade and other debtors	**742**	39,929
Trade and other creditors	**7,486**	219
Cash generated from operations	**254,603**	2,455
Interest paid	**(114)**	(185)
Interest received	**22,449**	2,292
Net cash from operating activities	**276,938**	4,562
Cash flows from investing activities		
Purchases of other investments	**(660)**	–
Proceeds from sale of other investments	**618**	22
Net cash (used in)/from investing activities	**(42)**	22
Net increase in cash and cash equivalents	**276,896**	4,584
Cash and cash equivalents at beginning of year	**560,043**	555,459
Cash and cash equivalents at end of year	**836,939**	560,043

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Finance Steward, C/o, Helsby Methodist Church, Chester Road, Helsby, Cheshire., WA6 0AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

VAT

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

Basis of preparation

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 Circuit's financial position and activities.

Debtors and prepayments

Debtors relate to the payment of the September stipend in August.

Going concern

There are no material uncertainties about the charity's ability to continue.

Creditor

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income
Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated (SORP 2005).

Tangible 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 2016 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

3. **Accounting policies** *(continued)*

Investments in associates *(continued)*

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Assessment or Share	449,619	**449,619**	467,808	467,808
Church contribution - cost of layworkers	25,000	**25,000**	25,000	25,000
Other grants and donations	6,858	**6,858**	27,693	27,693
Sale of Bunbury and Tiverton churches	466,807	**466,807**	–	–
	948,284	**948,284**	520,501	520,501

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rental income	26,873	**26,873**	16,848	16,848

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	10,379	**10,379**	1,070	1,070
Investment income	12,070	**12,070**	1,222	1,222
	22,449	**22,449**	2,292	2,292

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Direct charitable activities	678,779	**678,779**	589,650	589,650
Support costs	1,454	**1,454**	1,525	1,525
	680,233	**680,233**	591,175	591,175

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Direct charitable activities	678,779	–	**678,779**	589,650
Governance costs	–	1,454	**1,454**	1,525
	678,779	1,454	**680,233**	591,175

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,100**	1,100

10. Staff costs

The average head count of employees during the year was 11 (2022: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	**11**	11

The average monthly number of employees during the year was as follows: Presbyters and Deacons 7, Lay Mission Employees 2, Circuit Administrators 2

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2022	**1,628,161**
Revaluations	**597,839**
At 31 August 2023	**2,226,000**
Depreciation	
At 1 September 2022 and 31 August 2023	**–**
Carrying amount	
At 31 August 2023	**2,226,000**
At 31 August 2022	1,628,161

12. Tangible fixed assets *(continued)*

Tangible fixed assets held at valuation

Included in the tangible fixed assets is an amount of £2,226,000 representing the valuation of properties held in the name of the charity, and shown inclusive of a revaluation effective at 31 August 2023.

The trustees have elected to state the value of the properties at an amount provided by an independent professional valuer, less those amounts falling due for payment to the Methodist Church of Great Britain upon the sale of each of the properties.

13. Investments

	Cash or cash equivalents £
Cost or valuation	
At 1 September 2022	**20,808**
Additions	**660**
Disposals	**(618)**
At 31 August 2023	**20,850**
Impairment	
At 1 September 2022 and 31 August 2023	
Carrying amount	
At 31 August 2023	**20,850**
At 31 August 2022	20,808

All investments shown above are held at valuation.

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	**12,769**	13,511

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**20,525**	13,039
Accruals and deferred income	**85,793**	134,456
	106,318	147,495

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,078 (2022: £2,442).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Aug 2023 £**
Unrestricted funds - General funds	1,157,740	519,365	(535,302)	81,000	–	**1,222,803**
Unrestricted funds - Circuit Model Trust Fund	179,436	478,241	(144,931)	(81,000)	–	**431,746**
Revaluation reserve	737,852	–	–	–	597,839	**1,335,691**
	2,075,028	997,606	(680,233)	–	597,839	**2,990,240**

	At 1 Sep 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Aug 2022 £
Unrestricted funds - General funds	1,140,765	538,517	(580,571)	59,029	–	1,157,740
Unrestricted funds - Circuit Model Trust Fund	247,945	1,124	(10,604)	(59,029)	–	179,436
Revaluation reserve	737,852	–	–	–	–	737,852
	2,126,562	539,641	(591,175)	–	–	2,075,028

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	2,226,000	**2,226,000**
Investments	20,850	**20,850**
Current assets	849,708	**849,708**
Creditors less than 1 year	(106,318)	**(106,318)**
Net assets	2,990,240	**2,990,240**

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,628,161	1,628,161
Investments	20,808	20,808
Current assets	573,554	573,554
Creditors less than 1 year	(147,495)	(147,495)
Net assets	2,075,028	2,075,028

19. Financial instruments

Financial instruments are recognised only when the entity becomes a party to the contractual provisions of the instrument.

20. Analysis of changes in net debt

	At 1 Sep 2022	Cash flows	**At 31 Aug 2023**
	£	£	**£**
Cash at bank and in hand	560,043	276,896	**836,939**

North Cheshire Methodist Circuit

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

North Cheshire Methodist Circuit

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Assessment or Share	**449,619**	467,808
Church contribution - cost of layworkers	**25,000**	25,000
Other grants and donations	**6,858**	27,693
Sale of Bunbury and Tiverton churches	**466,807**	–
	948,284	520,501
Charitable activities		
Rental income	**26,873**	16,848
Investment income		
Bank interest receivable	**10,379**	1,070
Investment income	**12,070**	1,222
	22,449	2,292
Total income	**997,606**	539,641
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**306,400**	306,735
Employer's NIC	**15,444**	17,590
Pension costs	**3,078**	2,442
Other post-retirement benefits	**–**	35,000
Rates and water	**25,721**	25,857
Repairs and maintenance	**46,581**	42,083
Insurance	**6,397**	5,869
Other establishment	**6,250**	1,930
Other motor/travel costs	**7,898**	4,787
Legal and professional fees	**1,009**	1,448
Telephone	**5,294**	4,970
Other office costs	**13,929**	14,235
Other interest payable and similar charges	**114**	185
District assessment	**96,199**	95,056
Circuit/district payments	**6,472**	9,897
CPF levy taken	**137,947**	–
Other grants and donations	**1,500**	39,531
Donation returned	**–**	(16,440)
	680,233	591,175
Total expenditure	**680,233**	591,175
Net income/(expenditure)	**317,373**	(51,534)

North Cheshire Methodist Circuit

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**306,400**	306,735
Employer's NIC	**15,444**	17,590
Pension costs	**3,078**	2,442
Ministerial pension fund contribution	**–**	35,000
Utilities	**25,721**	25,857
Repairs & maintenance	**46,581**	42,083
Insurance	**6,397**	5,869
Other establishment costs	**6,250**	1,930
Other motor/travel costs	**7,898**	4,787
Legal and professional fees	**(331)**	108
Telephone	**5,294**	4,970
Other office costs	**13,929**	14,235
District assessment	**96,199**	95,056
Circuit/district payments	**6,472**	9,897
CPF levy taken	**137,947**	–
Other grants and donations	**1,500**	39,531
Donation returned	**–**	(16,440)
	678,779	589,650
Governance costs		
Governance costs - accountancy fees	**1,340**	1,340
Bank charges	**114**	185
	1,454	1,525
Expenditure on charitable activities	**680,233**	591,175

NORTH CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1134366

Accounts

CHARITY REGISTRATION NUMBER: 1134366

North Cheshire Methodist Circuit

Financial Statements

31 August 2022

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

North Cheshire Methodist Circuit

Financial Statements

Year ended 31 August 2022

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North Cheshire Methodist Circuit

Trustees' Annual Report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name	North Cheshire Methodist Circuit
Charity registration number	1134366
Principal office	Circuit Superintendent C/o Helsby Methodist Church Chester Road Helsby, Cheshire WA6 0AQ

The trustees

Mrs Janice Aitken	
Mrs Christine Allen	(Retired 5 August 2022)
Mrs Rhian Ankers	
Mrs Sally Banks	
Mrs Patricia Barnard	
Mrs Ann Barnett	
Dr Jonathan Batey	
Mr John Bell	
Rev David Bintliff	(Retired 31 August 2022)
Mr Harold Blundell	
Mrs Joan Booth	
Rev Jo Brown	
Mr John Brown	
Deacon John Clarke	
Deacon Tim Coleman	
Rev David Copley	
Rev Alison Crookes	
Mr Barrie Davidson	
Mr Peter Davidson	(Appointed 18 October 2021)
Prof John Dearden	(Retired 20 November 2021)
Mr John Dimelow	
Mrs Terri-Ann Dudley	
Mr Andrew Ellams	

Rev Andrew Emison	
Rev D Graham Evans	
Rev D George Evans	(Deceased 25 February 2022)
Rev Ralph Fennell	
Mr Jonathan Ford	
Mr Derek Fry	(Retired 31 August 2022)
Dr Mark Gant	
Rev Anne Gibson	
Rev David Goodwin	(Retired 31 August 2022)
Mr Michael Gough	
Mrs Barbara Guile	
Mr Michael Hassall	
Mrs Penelope Hassall	
Rev Clare Heald	
Mrs Elizabeth Holmes	
Mr John Holmes	
Mrs Norma Hughes	
Mr Alan Johnson	
Mrs Elizabeth Johnson	(Appointed 2 February 2022)
Rev Christine Jones	
Mr Simon Kelly	
Mrs Jane Krause	
Mrs Margaret Lambert	(Retired 10 May 2022)
Dr Bruce Lane	
Dr Ruth Lane	
Mr John Leach	(Retired 31 August 2022)
Rev Dr Tim Macquiban	
Mrs Carolynne Maddock	
Mr R Ken Martin	
Mrs Janet Mather	
Mr Philip Morrey	
Mrs Avis Palmer	
Mr Jonathan Parry	
Mrs Sian Partington	
Mr Alan Pimm	
Miss Kerrie Pimm	
Mrs Barbara Rawden	(Retired 13 September 2021)
Mr Lloyd Richards	(Appointed 20 November 2021)
Mrs Judith Richardson	
Mrs Victoria Rickers	
Rev Ian Rigby	
Mr William Riley	
Mrs Sheila Roberts	
Mr Mark Robinson	
Mrs Jennifer Simmonds	
Mr Charles Smeatham	
Mrs Diane Smith	
Rev Neal Stacey	
Mrs Shirley Stacey	
Mrs Gill Taggart	(Retired 2 February 2022)
Mrs Gill Townsend	
Mr Alan Ventham	
Mrs Janet Warrington	
Mrs Sybil Williams	
Mrs Susan Worrall	
Mrs Ann Wright	
Mr Eric Wright	

Independent examiner	G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN

Structure, governance and management

Introduction
The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year.

These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Structure Governance and Management
The Chester and Delamere Forest Circuit and the Runcorn Circuit merged from 1st September 2019 and became known as the North Cheshire Methodist Circuit.

North Cheshire Methodist Circuit is part of the Methodist Church in Great Britain (Charity No 1132208) and part of the Chester and Stoke-on-Trent Methodist District which is registered as a separate Charity (No 1132237).

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference.

North Cheshire Circuit comprises of the following churches: Blakelees, Bretton, Bunbury with Tiverton, Caldy Valley, Christleton, Frodsham, Garden Lane Chester, Halton Trinity Runcorn, The Heath Runcorn, Helsby, Hoole Chester, The Hurst Kingsley, Kelsall, Mickle Trafford, Norley, Oakmere, Rowton, Saltney, Saughall, Tarporley, Tarvin, Wesley Chester, and Wicksten Drive Runcorn. However Bunbury with Tiverton formally ceased to provide worship from April 2021 and the properties are expected to be sold during the year September 2022 to August 2023.

All churches are separate charitable organisations with Wesley Chester being registered with the Charity Commission, the others are all exempted from registration as they have annual receipts of less than £100,000.

The registered charity named North Cheshire Methodist Circuit is primarily an administration organisation that manages the circuit personnel, housing for ministers, redundant church buildings, and a property which is rented out pending future use. The Circuit provides guidance and oversight to the individual churches on a wide range of matters including preaching appointments, safeguarding, discipleship and mission, training.

Governance is achieved through the Circuit meeting which normally meets four times a year to review all aspects of the Circuit. Trustees are appointed from those holding official positions of the charity plus local church representatives as approved at local church council meetings.

Objectives and activities

Our aims are those of the Methodist Church in Great Britain and the main one is the advancement of the Christian faith through the witness and worship of all our members. We do this in accordance with the doctrines, standards and disciplines of the Methodist Church. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our premises. Worship is open to all people and without charge. Our main focus is to mission to the communities we serve through our local churches.

Trustee Training
A range of guidance is produced by the Methodist Connexion to support the effective running of the circuit, specifically the leaflet "The Role of a Trustee in the Methodist Church" is given to all new Circuit Meeting members as part of the induction to their role as Trustees.

Circuit Leadership Team
Day to day management of the Circuit is undertaken by the Circuit Leadership Team which delegates certain responsibilities to sub-groups including Stewards, Safeguarding, Lay Worker Reference Group, Local Preachers, and Manse Group.

The Circuit Leadership Team comprised of the full time presbyters, one deacon, and eight Circuit Stewards.

Stewards
The Circuit Stewards are responsible, with the Superintendent and ministers, deacons and probationers appointed to the Circuit, for the spiritual and material wellbeing of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

Circuit Stewards work as a team and share collective responsibility for leadership and specific duties to:

• Exercise a general pastoral care for the presbyters, deacons, probationers and their families.

• Meet with ministers, deacons and probationers as a leadership team at least four times a year, normally before the Circuit Meeting.

• Keep themselves informed of the activities of each local church.

• Be aware of District and Connexional policies affecting the Circuit and its churches.

• Be sensitive to the needs of the Circuit and its officers and staff.

• Inform themselves of developing movements in Methodism and the church generally. Be alert to and take advice on the legal consequences of their office and its responsibilities, for example, issues around lay employment, finance and property.

• Develop a vision and plans for mission within the Circuit, ensuring appropriate consultation.

Safeguarding
The Trustees of the Circuit recognise that the safety of children, young people and vulnerable adults is paramount. The Circuit has a robust safeguarding policy in place and each of the Churches within the Circuit have approved and adopted a safeguarding policy. These policies apply to trustees, staff and volunteers and provide a commitment to safe recruitment, selection and careful work with children, young people and those who may be vulnerable.

The Circuit Safeguarding Group meet regularly to manage Safeguarding and a written report is presented to each Circuit Meeting.

The Circuit's policy is reviewed annually the last review was by the Circuit Meeting on 16th November 2021.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit and confirm that they have complied with the duty of the Charities Act having due regard to public benefit.

Risk Management
There is a regular review of processes undertaken and recorded. Income and Expenditure is monitored and compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Achievements and performance

Services have been held regularly throughout the year in all churches and many other activities have restarted. Covid lockdowns and restrictions have shown where there is resilience and creativity in the Circuit and also weaknesses where some churches now face an uncertain future. The Circuit has a policy of ending well and celebrating mission complete where appropriate and supporting churches deciding that mission and growth is their chosen way forward.

Covid-19
The pandemic continued to affect the work of the Circuit during the year. All churches were open for worship throughout the year but many of the other activities were slow to resume. Advice continues to be offered to local churches in respect of Coronavirus safety and assisting with online activities.

Provision of worship
We are grateful to our presbyters, local preachers, and worship leaders who offered worship in our churches and Methodist Homes on a regular basis. Some churches continue to streamline their services online with reduced numbers physically attending in the buildings.

Lay Employment
The Circuit continues to support, in partnership with one of its churches, the employment and management of a lay person working with young peopleand has also continued to employ Circuit Administrators whose work either includes or covers presbyters administrative support. Work is underway to employ two additional part time persons.

A person has been seconded from the Chester and Stoke on Trent Methodist District to work on a part time basis to help the Circuit with the day to day management of staff and carry out a review of the work and possible future funding arrangements.

Property Matters
The Manse Group formed in 2016 continues to look after property matters on our behalf, working with a devolved budget, but with the ability to call on circuit finances for major projects. The Group seeks to ensure that provision in each manse meets the standards required by Methodist Standing Orders and that ministers and their families have safe and comfortable homes throughout their time in the Circuit.

Financial review

Results for the period under review show that the Circuit had a total income of £539,641. Total expenditure amounted to £591,175, showing an overall deficit of £51,534, which was in line with expectations.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to three months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure and fund planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Plans for future periods

Two presbyters left in August 2022 and whilst they were unable to be replaced through stationing the Circuit a Deacon was scheduled to join the Circuit in September 2022.

The Circuit will be carrying out a two-year Circuit wide review to enable a Mission shaped and viable future to be initiated.

The trustees' annual report was approved on 15/2/2023 and signed on behalf of the board of trustees by:

B. Neil Stacey

Rev Neil Stacey
Superintendent

M. Hassall

Michael Hassall
Treasurer

North Cheshire Methodist Circuit

Independent Examiner's Report to the Trustees of North Cheshire Methodist Circuit

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of North Cheshire Methodist Circuit ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

15/2/23

North Cheshire Methodist Circuit

Statement of Financial Activities

Year ended 31 August 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	4	520,501	**520,501**	493,288
Charitable activities	5	16,848	**16,848**	11,239
Investment income	6	2,292	**2,292**	1,575
Total income		539,641	**539,641**	506,102
Expenditure				
Expenditure on charitable activities	7,8	591,175	**591,175**	615,318
Total expenditure		591,175	**591,175**	615,318
Net expenditure and net movement in funds		(51,534)	**(51,534)**	(109,216)
Reconciliation of funds				
Total funds brought forward		2,126,562	**2,126,562**	2,235,778
Total funds carried forward		2,075,028	**2,075,028**	2,126,562

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Financial Position

31 August 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	12		1,628,161	1,628,161
Investments	13		20,808	20,830
			1,648,969	1,648,991
Current assets				
Debtors	14	13,511		53,440
Cash at bank and in hand		560,043		555,459
		573,554		608,899
Creditors: amounts falling due within one year	15	147,495		131,328
Net current assets			426,059	477,571
Total assets less current liabilities			2,075,028	2,126,562
Net assets			2,075,028	2,126,562
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		737,852		737,852
Other unrestricted income funds		1,337,176		1,388,710
Total unrestricted funds			2,075,028	2,126,562
Total charity funds	17		2,075,028	2,126,562

These financial statements were approved by the board of trustees and authorised for issue on 15/7/2023, and are signed on behalf of the board by:

N. Neil Stacey

Rev Neil Stacey
Superintendent

M. Hassall

Michael Hassall
Treasurer

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Cash Flows

Year ended 31 August 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	**(51,534)**	(109,216)
Adjustments for:		
Other interest receivable and similar income	**(2,292)**	(1,575)
Interest payable and similar charges	**185**	129
Accrued expenses/(income)	**15,948**	(4,224)
Changes in:		
Trade and other debtors	**39,929**	(586)
Trade and other creditors	**219**	(570)
Cash generated from operations	**2,455**	(116,042)
Interest paid	**(185)**	(129)
Interest received	**2,292**	1,575
Net cash from/(used in) operating activities	**4,562**	(114,596)
Cash flows from investing activities		
Purchases of other investments	**–**	(1,536)
Proceeds from sale of other investments	**22**	–
Net cash from/(used in) investing activities	**22**	(1,536)
Net increase/(decrease) in cash and cash equivalents	**4,584**	(116,132)
Cash and cash equivalents at beginning of year	**555,459**	671,591
Cash and cash equivalents at end of year	**560,043**	555,459

The notes on pages 11 to 18 form part of these financial statements.

North Cheshire Methodist Circuit

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Finance Steward, C/o, Helsby Methodist Church, Chester Road, Helsby, Cheshire., WA6 0AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

VAT

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

Basis of preparation

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 Circuit's financial position and activities.

Debtors and prepayments

Debtors relate to the payment of the September stipend in August.

Going concern

There are no material uncertainties about the charity's ability to continue.

Creditor

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income
Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated (SORP 2005).

Tangible 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 2016 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

3. Accounting policies *(continued)*

Investments in associates *(continued)*

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Assessment or Share	467,808	**467,808**	470,147	470,147
Church contribution - cost of layworkers	25,000	**25,000**	18,750	18,750
Other grants and donations	27,693	**27,693**	1,502	1,502
Other income	–	**–**	1,430	1,430
Grants				
CJRS receipts	–	**–**	1,459	1,459
	520,501	**520,501**	493,288	493,288

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Rental income	16,848	**16,848**	11,239	11,239

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1,070	**1,070**	412	412
Investment income	1,222	**1,222**	1,163	1,163
	2,292	**2,292**	1,575	1,575

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Direct charitable activities	589,650	**589,650**	613,629	613,629
Support costs	1,525	**1,525**	1,689	1,689
	591,175	**591,175**	615,318	615,318

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Direct charitable activities	589,650	–	**589,650**	613,629
Governance costs	–	1,525	**1,525**	1,689
	589,650	1,525	**591,175**	615,318

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,100**	1,100

10. Staff costs

The average head count of employees during the year was 11 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	**11**	12

The average monthly number of employees during the year was as follows: Presbyters and Deacons 7, Lay Mission Employees 2, Circuit Administrators 2

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2021 and 31 August 2022	**1,628,161**
Depreciation	
At 1 September 2021 and 31 August 2022	**–**
Carrying amount	
At 31 August 2022	**1,628,161**
At 31 August 2021	1,628,161

13. Investments

	Cash or cash equivalents £
Cost or valuation	
At 1 September 2021	**20,830**
Additions	**–**
Disposals	**(22)**
At 31 August 2022	**20,808**
Impairment	
At 1 September 2021 and 31 August 2022	
Carrying amount	
At 31 August 2022	**20,808**
At 31 August 2021	20,830

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Prepayments and accrued income	**13,511**	12,465
Other debtors - Loans by Circuit	**–**	40,975
	13,511	53,440

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**13,039**	12,820
Accruals and deferred income	**134,456**	118,508
	147,495	131,328

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,000 (2021: £Nil).

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	**At 31 August 2022 £**
Unrestricted funds - General funds	1,140,765	538,517	(580,571)	59,029	**1,157,740**
Unrestricted funds - Circuit Model Trust Fund	247,945	1,124	(10,604)	(59,029)	**179,436**
Revaluation reserve	737,852	–	–	–	**737,852**
	2,126,562	539,641	(591,175)	–	**2,075,028**

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Unrestricted funds - General funds	1,132,301	504,939	(595,915)	99,440	1,140,765
Unrestricted funds - Circuit Model Trust Fund	365,625	1,163	(19,403)	(99,440)	247,945
Revaluation reserve	737,852	–	–	–	737,852
	2,235,778	506,102	(615,318)	–	2,126,562

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	1,628,161	**1,628,161**
Investments	20,808	**20,808**
Current assets	573,554	**573,554**
Creditors less than 1 year	(147,495)	**(147,495)**
Net assets	2,075,028	**2,075,028**

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,628,161	1,628,161
Investments	20,830	20,830
Current assets	608,899	608,899
Creditors less than 1 year	(131,328)	(131,328)
Net assets	2,126,562	2,126,562

19. Financial instruments

Financial instruments are recognised only when the entity becomes a party to the contractual provisions of the instrument.

20. Analysis of changes in net debt

	At 1 Sep 2021	Cash flows	**At 31 Aug 2022**
	£	£	£
Cash at bank and in hand	555,459	4,584	**560,043**

North Cheshire Methodist Circuit

Management Information

Year ended 31 August 2022

The following pages do not form part of the financial statements.

North Cheshire Methodist Circuit

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Assessment or Share	**467,808**	470,147
Church contribution - cost of layworkers	**25,000**	18,750
Other grants and donations	**27,693**	1,502
Other income	**–**	1,430
CJRS receipts	**–**	1,459
	520,501	493,288
Charitable activities		
Rental income	**16,848**	11,239
Investment income		
Bank interest receivable	**1,070**	412
Investment income	**1,222**	1,163
	2,292	1,575
Total income	**539,641**	506,102
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**309,177**	328,777
Employer's NIC	**17,590**	17,831
Ministerial pension fund contribution	**35,000**	–
Rates and water	**25,857**	26,823
Repairs and maintenance	**42,083**	33,729
Insurance	**5,869**	5,698
Other establishment	**1,930**	1,660
Other motor/travel costs	**4,787**	4,825
Legal and professional fees	**1,448**	1,560
Telephone	**4,970**	4,994
Other office costs	**14,235**	21,420
Other interest payable and similar charges	**185**	129
District assessment	**95,056**	93,520
Circuit/district payments	**9,897**	18,672
Other grants and donations	**39,531**	55,680
Donation returned	**(16,440)**	–
	591,175	615,318
Total expenditure	**591,175**	615,318
Net expenditure	**(51,534)**	(109,216)

North Cheshire Methodist Circuit

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**309,177**	328,777
Employer's NIC	**17,590**	17,831
Ministerial pension fund contribution	**35,000**	–
Utilities	**25,857**	26,823
Repairs & maintenance	**42,083**	33,729
Insurance	**5,869**	5,698
Other establishment costs	**1,930**	1,660
Other motor/travel costs	**4,787**	4,825
Legal and professional fees	**108**	–
Telephone	**4,970**	4,994
Other office costs	**14,235**	21,420
District assessment	**95,056**	93,520
Circuit/district payments	**9,897**	18,672
Other grants and donations	**39,531**	55,680
Donation returned	**(16,440)**	–
	589,650	613,629
Governance costs		
Governance costs - accountancy fees	**1,340**	1,560
Bank charges	**185**	129
	1,525	1,689
Expenditure on charitable activities	**591,175**	615,318

NORTH CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1134366

Accounts

CHARITY REGISTRATION NUMBER: 1134366

North Cheshire Methodist Circuit

Financial Statements

31 August 2021

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

North Cheshire Methodist Circuit

Financial Statements

Year ended 31 August 2021

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North Cheshire Methodist Circuit

Trustees' Annual Report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	North Cheshire Methodist Circuit
Charity registration number	1134388
Principal office	Finance Steward C/o Helsby Methodist Church Chester Road Helsby, Cheshire. WA6 0AQ

The trustees

Mrs G Townsend
Rev N Stacey
Mr P Morrey
Mr S Kelly
Mrs A Wright
Rev C Dutton
Prof J C Dearden
Mr J Brown
Miss J Warrington
Mr J Batey
Mrs S Worrall
Mrs S Roberts
Mr J Ford
Mrs V Rickers
Mr J A Bell
Mr B Riley
Dr B Lane
Rev C Heald
Dr M Gant
Mr J Holmes
Rev D H Copley
Dr R Lane
Mr J Dimelow
Mr M Hassall
Mrs P Hassall
Mr E Wright
Rev C Jones
Mrs A Barnett
Rev A Gibson
Mrs G Taggart
Ms K Pimm
Mr A Pimm
Rev D Bintliff
Mrs J Richardson
Mr M Gough
Rev R Fennell
Mrs S Partington

	Mrs P Barnard	
	Rev D Goodwin	
	Mr J Leach	
	Mr D J Fry	
	Mr A Johnson	
	Rev A Emison	
	Mrs J Aitken	
	Mrs J Booth	
	Mrs C Maddock	
	Mr C Smeatham	
	Mrs D Smith	
	Mrs B Gulle	
	Rev I Rigby	
	Mr B Davidson	
	Mr A Ventham	
	Mrs S Williams	
	Mrs M Lambert	
	Mr J Perry	
	Rev D Graham Evans	
	Mrs M E Holmes	
	Deacon J F Clarke	
	Rev D G Evans	
	Mrs J A Simmonds	
	Mr M J Robinson	
	Mr H Blundell	
	Deacon T Coleman	
	Rev A Crookes	
	Mrs T Dudley	
	Mr R Martin	
	Rev J Brown	
	S Banks	(Appointed 1 September 2020)
	R Ankers	(Appointed 2 December 2020)
	S Stacey	(Appointed 21 January 2021)
	N E Hughes	(Appointed 20 October 2020)
	Mrs J Green	(Retired 4 April 2021)
	Mr R Pollard	(Retired 1 September 2020)
	Mr B Colwell	(Retired 31 August 2021)
	Mrs B Rawden	(Retired 13 September 2021)
	Pastor N Willis	(Retired 31 August 2021)
	Mr M Smyth	(Retired 13 September 2021)
	Miss S Hughes	(Retired 31 August 2021)
	Mr A Williams	(Retired 15 June 2021)
	Mr J D Jaques	(Retired 21 January 2021)
	Mrs H A Hunter	(Retired 4 April 2021)
	Mrs D Rigby	(Retired 15 June 2021)
	Rev F B Dodd	(Retired 20 January 2021)
	Mrs L Swindlehurst	(Retired 31 August 2021)
	Mrs C Rees	(Retired 1 September 2020)
Independent examiner	G Mattocks FCA 18 Mulberry Avenue Tumstone Business Park Widnes Cheshire WA8 0WN	

Structure, governance and management

Introduction
The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year.

These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Structure Governance and Management
The Chester and Delamere Forest Circuit and the Runcorn Circuit merged from 1st September 2019 and became known as the North Cheshire Methodist Circuit.

North Cheshire Methodist Circuit is part of the Methodist Church in Great Britain (Charity No 1132208) and part of the Chester and Stoke-on-Trent Methodist District which is registered as a separate Charity (No 1132237).

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference.

North Cheshire Circuit comprises of the following churches: Blakelees, Bretton, Bunbury with Tiverton, Caldy Valley, Christleton, Frodsham, Garden Lane Chester, Halton Trinity Runcorn, The Heath Runcorn, Helsby, Hoole Chester, The Hurst Kingsley, Kelsall, Mickle Trafford, Norley, Oakmere, Rowton, Saltney, Saughall, Tarporley, Tarvin, Wesley Chester, and Wickstead Drive Runcorn. However Bunbury with Tiverton formally ceased to provide worship from April 2021. Decisions on the future of these buildings are expected to be made during the year September 2021 to August 2022. All churches are separate charitable organisations with Wesley Chester being registered with the Charity Commission, the others are all exempted from registration as they have annual receipts of less than £100,000.

The registered charity named North Cheshire Methodist Circuit is primarily an administration organisation that manages the circuit personnel, housing for ministers, redundant church buildings, and a property which is rented out pending future use. The Circuit provides guidance and oversight to the individual churches on a wide range of matters including preaching appointments, safeguarding, discipleship and mission, training.

Governance is achieved through the Circuit meeting which normally meets four times a year to review all aspects of the Circuit. Trustees are appointed from those holding official positions of the charity plus local church representatives as approved at local church council meetings. #

Objectives and activities

Trustee Training
A range of guidance is produced by the Methodist Connexion to support the effective running of the circuit, specifically the leaflet "The Role of a Trustee in the Methodist Church" is given to all new Circuit Meeting members as part of the induction to their role as Trustees.

Circuit Leadership Team
Day to day management of the Circuit is undertaken by the Circuit Leadership Team which delegates certain responsibilities to sub-groups including Stewards, Safeguarding, Lay Worker Reference Group, Local Preachers, and Manse Group.

The Circuit Leadership Team comprises of the full time presbyters, one deacon, and eight Circuit Stewards.

Stewards
The Circuit Stewards are responsible, with the Superintendent and ministers, deacons and probationers appointed to the Circuit, for the spiritual and material wellbeing of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

Circuit Stewards work as a team and share collective responsibility for leadership and specific duties to:

- Exercise a general pastoral care for the presbyters, deacons, probationers and their families.

- Meet with ministers, deacons and probationers as a leadership team at least four times a year, normally before the Circuit Meeting.

- Keep themselves informed of the activities of each local church.

- Be aware of District and Connexional policies affecting the Circuit and its churches.

- Be sensitive to the needs of the Circuit and its officers and staff.

- Inform themselves of developing movements in Methodism and the church generally. Be alert to and take advice on the legal consequences of their office and its responsibilities, for example, issues around lay employment, finance and property.

- Develop a vision and plans for mission within the Circuit, ensuring appropriate consultation.

Safeguarding
The Trustees of the Circuit recognise that the safety of children, young people and vulnerable adults is paramount. The Circuit has a robust safeguarding policy in place and each of the Churches within the Circuit have approved and adopted a safeguarding policy. These policies apply to trustees, staff and volunteers and provide a commitment to safe recruitment, selection and careful work with children, young people and those who may be vulnerable.

The Circuit Safeguarding Group meet regularly to manage Safeguarding and a written report is presented to each Circuit Meeting.

The Circuit's policy is reviewed annually, the last review was by the Circuit Meeting on 19th November 2020.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Risk Management
There is a regular review of processes undertaken and recorded. Income and Expenditure is monitored and compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Achievements and performance

Covid-19
The pandemic continued to severely affect the work of the Circuit during the year. All churches were closed at the beginning of the financial year but gradually, following approved written risk assessments, buildings began to open and resume worship services. Advice has been offered to local churches in respect of Coronavirus safety and assisting with online activities.

Provision of worship
We are grateful to our presbyters, local preachers, and worship leaders who offered worship in our churches and Methodist Homes on a regular basis. Some churches continue to streamline their services online with reduced numbers physically attending in the buildings.

Lay Employment
The Circuit continues to support, in partnership with one of its churches, the employment and management of a lay person working with young people and has also continued to employ Circuit Administrators whose work either includes or covers presbyters administrative support.

A person has been seconded from the Chester and Stoke on Trent Methodist District to work on a part time basis to help the Circuit with the day to day management of staff and carry out a review of the work and possible future funding arrangements.

However, the pandemic has continued to severely restrict the work that our lay employees are able to do.

Property Matters
The Manse Group formed in 2016 continues to look after property matters on our behalf, working with a devolved budget, but with the ability to call on circuit finances for major projects. The Group seeks to ensure that provision in each manse meets the standards required by Methodist Standing Orders and that ministers and their families have safe and comfortable homes throughout their time in the Circuit.

Financial review

Results for the period under review show that the Circuit had a total income of £508,102. Total expenditure amounted to £615,318, showing an overall deficit of £109,216, which was in line with expectations.

Reserves Policy
The Reserves Policy for the Circuit is to hold a minimum sum equivalent to three months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure and fund planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Plans for future periods

Much will depend on when local churches are able to either resume all previous activities or develop new ones.

The majority of our churches have continued to suffer financially due to the pandemic - whether it be by cancelled fundraising, loss of rental income, or a reduction in income from giving. At the same time much of the expenditure is still there.

The advice from the Methodist Church in Great Britain has been that local churches use their reserves to meet budgets in response to the financial challenges. The July 2020 Circuit Meeting held online via Zoom software agreed to offer a grant to each church equivalent to about one quarters assessment during the year to August 2021. This offer is being extended for a further year. The money is being taken from the Circuit Model Trust Fund and giving the grants does not affect the day to day running of the Circuit in any way but should go some way to helping churches at this difficult time.

The trustees' annual report was approved on 24/2/22..... and signed on behalf of the board of trustees by:

B. Neil Stacey

Rev Neil Stacey
Superintendent

Mike Hassall

Michael Hassall
Treasurer

North Cheshire Methodist Circuit

Independent Examiner's Report to the Trustees of North Cheshire Methodist Circuit

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of North Cheshire Methodist Circuit ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

G Mattocks FCA
Independent Examiner
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

24/2/22

North Cheshire Methodist Circuit

Statement of Financial Activities

Year ended 31 August 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	4	493,288	493,288	636,190
Charitable activities	5	11,239	11,239	–
Investment income	6	1,575	1,575	4,600
Total income		506,102	506,102	640,790
Expenditure				
Expenditure on charitable activities	7,8	615,318	615,318	630,463
Total expenditure		615,318	615,318	630,463
Net (expenditure)/income and net movement in funds		(109,216)	(109,216)	10,327
Reconciliation of funds				
Total funds brought forward		2,235,778	2,235,778	1,838,277
Total funds carried forward		2,126,562	2,126,562	1,848,604

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Financial Position

31 August 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	12		1,828,161	1,828,161
Investments	13		20,830	19,294
			1,848,991	1,847,455
Current assets				
Debtors	14	53,440		52,854
Cash at bank and in hand		856,459		671,591
		909,899		724,445
Creditors: amounts falling due within one year	15	131,328		136,122
Net current assets			477,571	588,323
Total assets less current liabilities			2,126,562	2,235,778
Net assets			2,126,562	2,235,778
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		737,852		737,852
Other unrestricted income funds		1,388,710		1,497,926
Total unrestricted funds			2,126,562	2,235,778
Total charity funds	16		2,126,562	2,235,778

These financial statements were approved by the board of trustees and authorised for issue on 24/2/22....., and are signed on behalf of the board by:

B. Neil Stacey

Rev Neil Stacey
Superintendent

Mike Hassall

Michael Hassall
Treasurer

The notes on pages 11 to 17 form part of these financial statements.

North Cheshire Methodist Circuit

Statement of Cash Flows

Year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(109,215)	10,327
Adjustments for:		
Other interest receivable and similar income	(1,575)	(4,600)
Interest payable and similar charges	129	116
Accrued (income)/expenses	(4,224)	30,705
Changes in:		
Trade and other debtors	(686)	(3,084)
Trade and other creditors	(370)	3,661
Cash generated from operations	(116,042)	37,125
Interest paid	(129)	(116)
Interest received	1,575	4,600
Net cash (used in)/from operating activities	(114,596)	41,609
Cash flows from investing activities		
Purchases of other investments	(1,536)	(166)
Proceeds from sale of other investments	–	159
Net cash used in investing activities	(1,536)	(7)
Net (decrease)/increase in cash and cash equivalents	(116,132)	41,602
Transfer from Runcorn Circuit	–	387,174
Cash and cash equivalents at beginning of year	671,591	242,815
Cash and cash equivalents at end of year	555,459	671,591

The notes on pages 11 to 17 form part of these financial statements.

North Cheshire Methodist Circuit

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Finance Steward, C/o, Helsby Methodist Church, Chester Road, Helsby, Cheshire., WA6 0AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

VAT

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

Basis of preparation

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 Circuit's financial position and activities.

Debtors and prepayments

Debtors relate to the payment of the September stipend in August.

Going concern

There are no material uncertainties about the charity's ability to continue.

Creditor

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income
Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated (SORP 2005).

Tangible 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 2016 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

3. Accounting policies (continued)

Investments in associates (continued)

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Assessment or Share	470,147	470,147	455,377	455,377
Church contribution - cost of layworkers	18,750	18,750	21,429	21,429
Other grants and donations	1,502	1,502	28,924	28,924
Sale of Huxley Church	–	–	130,000	130,000
Other income	1,430	1,430	460	460
Grants				
CJRS receipts	1,459	1,459	–	–
	493,288	493,288	636,190	636,190

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income	11,239	11,239	–	–

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	412	412	1,155	1,155
Investment income	1,163	1,163	3,445	3,445
	1,575	1,575	4,600	4,600

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct charitable activities	613,629	613,629	629,247	629,247
Support costs	1,689	1,689	1,216	1,216
	615,318	615,318	630,463	630,463

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct charitable activities	613,629	–	613,629	629,247
Governance costs	–	1,689	1,689	1,216
	613,629	1,689	615,318	630,463

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,100	1,100

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	328,777	340,678
Social security costs	17,831	18,119
	346,608	358,797

The average head count of employees during the year was 12 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	12	12

The average monthly number of employees during the year was as follows: Presbyters and Deacons 8, Lay Mission Employees 2, Circuit Administrators 2

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2020 and 31 August 2021	1,628,161
Depreciation	
At 1 September 2020 and 31 August 2021	-
Carrying amount	
At 31 August 2021	1,628,161
At 31 August 2020	1,628,161

13. Investments

	Cash or cash equivalents £
Cost or valuation	
At 1 September 2020	19,294
Additions	1,536
At 31 August 2021	20,830
Impairment	
At 1 September 2020 and 31 August 2021	
Carrying amount	
At 31 August 2021	20,830
At 31 August 2020	19,294

All investments shown above are held at valuation.

14. Debtors

	2021 £	2020 £
Prepayments and accrued income	12,465	11,879
Other debtors - Loans by Circuit	40,975	40,975
	53,440	52,854

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,829	13,390
Accruals and deferred income	118,500	122,732
	131,329	136,122

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Unrestricted funds - General funds	1,132,301	504,939	(595,915)	99,440	1,140,765
Unrestricted funds - Circuit Model Trust Fund	365,625	1,163	(19,403)	(99,440)	247,945
Revaluation reserve	737,852	–	–	–	737,852
	2,235,778	506,102	(615,318)	–	2,126,562

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	1,628,161	1,628,161	1,628,161
Investments	20,830	20,830	19,294
Current assets	608,899	608,899	724,445
Creditors less than 1 year	(131,328)	(131,328)	(136,122)
Net assets	2,126,562	2,126,562	2,236,778

18. Financial Instruments

Financial instruments are recognised only when the entity becomes a party to the contractual provisions of the instrument.

North Cheshire Methodist Circuit

Management Information

Year ended 31 August 2021

The following pages do not form part of the financial statements.

North Cheshire Methodist Circuit

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Assessment or Share	470,147	455,377
Church contribution - cost of layworkers	18,750	21,429
Other grants and donations	1,502	28,924
Sale of Huxley Church	–	130,000
Other income	1,430	460
CJRS receipts	1,456	–
	493,285	636,190
Charitable activities		
Rental income	11,239	–
Investment income		
Bank interest receivable	412	1,155
Investment income	1,163	3,445
	1,575	4,600
Total income	506,102	640,790
Expenditure		
Expenditure on charitable activities		
Wages and salaries	328,777	340,678
Employer's NIC	17,831	16,119
Rates and water	20,823	22,776
Repairs and maintenance	33,729	62,434
Insurance	5,698	4,617
Other establishment	1,680	1,270
Other motor/travel costs	4,825	6,700
Legal and professional fees	1,560	35,350
Telephone	4,994	4,821
Other office costs	21,420	17,842
Other interest payable and similar charges	129	116
District assessment	93,620	90,316
Circuit/district payments	16,672	1,282
CPF levy taken	–	24,477
Other grants and donations	55,680	1,665
	615,318	630,463
Total expenditure	615,318	630,463
Net (expenditure)/income	(109,216)	10,327

North Cheshire Methodist Circuit

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	328,777	340,675
Employer's NIC	17,831	16,119
Utilities	26,823	22,776
Repairs & maintenance	33,729	62,434
Insurance	5,698	4,617
Other establishment costs	1,660	1,270
Other motor/travel costs	4,825	6,700
Legal and professional fees	–	34,250
Telephone	4,994	4,821
Other office costs	21,420	17,842
District assessment	93,520	90,316
Circuit/district payments	16,672	1,252
CPF levy taken	–	24,477
Other grants and donations	55,680	1,665
	613,629	629,247
Governance costs		
Governance costs - accountancy fees	1,560	1,100
Bank charges	129	116
	1,689	1,216
Expenditure on charitable activities	615,318	630,463