

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales · Charity number 1134877

Details

Other names SKELMERSDALE METHODIST CIRCUIT

Status Registered

Legal form Previously excepted

Registered 2010-03-12

Register [View on the Charity Commission register](#)

Contact

Address Emmanuel Methodist United Reform Ch
Derby Street
Ormskirk
L39 2DE

Phone 01695578990

Email office@lancashirewest.org.uk

Website <http://www.lancashirewest.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 regular public acts of worship open to members of the church and non members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved. Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£436,568	£272,264	-	-
2023-08-31	£206,948	£279,788	-	-
2022-08-31	£174,490	£223,940	-	-
2021-08-31	£214,765	£200,405	-	-
2020-08-31	£227,361	£254,289	-	-

Trustees

Name	Role	Appointed
Rev MICHAEL CHARLES TINDSLEY	Chair	2011-09-13
Alan Vincent Jones		2022-09-01
BARBARA MEYNELL		2011-10-04
BRIAN THOMAS GUY		2012-01-19
CHRISTINE FISHER		2011-09-20
COLIN HAROLD ASPINALL		2016-05-31
DEREK ASHCROFT MBE JP		
DILYS ANNE LIGHTFOOT		2011-10-13
Dr JULIAN ANTHONY CHARLES BUTCHER		2012-03-10
George Henry Lloyd		2020-03-01
Graham Wright		2022-09-01
Helen Porter		2022-09-01
JANE MARIE ALLEN		2012-03-10
JENNIFER ASHCROFT		
LINDA JONES B.ED		
MR DAVID ALLEN		2012-03-10
MR KEITH ASCROFT		2011-09-18
MR MARK TAYLOR		2012-11-16
Margaret Anne Baldwin		2020-09-01
Margaret Anne Bradley		2025-04-08
Margaret Joan Lawson		2021-09-01
Natalie Travis		2022-03-08
Patricia A Barron		2019-05-23
Peter Roger Harrison		2019-09-01
Rev Alexandra Dagmar Middleton-Laing		2022-09-01
Rev GEOFFREY FARTHING BA,MA,PHD		2013-11-17
Rev Sue Guenault		2016-09-01

Name	Role	Appointed
Sidney Victor Cleary		2022-09-01
THOMAS JOHN GREGSON		2012-11-16

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales - Charity number 1134877

Accounts



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

Lancashire West Methodist

Circuit

Registered Charity - Registration number

1134877

LIVERPOOL **DISTRICT** **18 / 19**

Ministers

Rev Michael Tindsley
Rev Sue Guénault
Rev Alex Laing

Circuit Stewards

Linda Jones
Anne Baldwin
Brian Guy
Derek Ashcroft
Dilys Lightfoot

Circuit Treasurer

Derek Ashcroft

Lancashire West Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

The Lancashire West Methodist Circuit seeks to support the life of the Communities within its boundaries in a variety of ways:

The continued provision of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved. Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate.

Aims and organisation

The Circuit is committed to developing Spirituality and Discipleship, and to encourage Outreach across the Circuit, through actively serving the communities around us. We remain committed to working with the four Methodist [two Methodist/CofE] Schools within the Circuit.

We seek to engage with the Urban and Rural Communities around us and

Review of the year

During the thirteenth year of its existence the Circuit has continued to build links between the churches and to find new ways of working together.

Volunteers from the Circuit have made a contribution to the life of the wider community in a variety of ways including: serving on the governing bodies of the four Methodist schools in the Circuit and supporting the work of the Food Banks.

Work with local primary schools has been developed through the continued appointment of a Family & Schools Worker whose remit is to strengthen links between the churches, pupils, staff and parents. The Circuit Trustees are continuing to explore ways of supporting the churches elsewhere in the Circuit by finding the most effective ways of using the resources available to them. Four of the Circuit Churches – Mere Brow, Holmes, Holmeswood and Tarleton joined together to become "Mere Brow and Tarleton Methodist Church, based in the Tarleton and Mere Brow buildings, and are exploring the future of the buildings now surplus to requirements.

The Circuit has made grants available to support the mission of our local Churches and Ecumenical partners. We continue to monitor the best use of our resources and deployment of staff amidst the challenges raised by the long term absence of one of the team during the year.

In compliance with the Safeguarding policy of the Methodist Church, training sessions continue to be held in order that all required people completed the "Creating Safer Spaces" module.

Churches were encouraged to deal with outstanding property issues, and given support with various property schemes.

Weekly worship was sustained across the Circuit

The Circuit continued to support World Church, Mission in Britain, Christian Aid, All We Can and to support the work of several local Food Banks. The Circuit began to support the secondary education of six girls in Malawi through the Mamie Martin Fund, a commitment for the next two years. In addition to this Churches responded to crisis appeals at various times through the year.

Income trends

Letting income relates to funds generated from Manse not currently required.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

£37,600 is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure includes maintaining the Circuit office, administrator, family & schools worker, 2 manses and supporting mission work.

Fund balances

As at 31 August 2024, the net current assets of the Circuit were £22,642. These exclude investments held by TMCP and any restricted funds

Plans for 2024/25

Circuit financial plans for the coming year have been prepared on the basis that there will be 3 ordained staff and part time layworker in post. With anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. a circuit church assessment has been set with this in mind

Lancashire West Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Trustees of the Charity present their Annual Report and the audited financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the standing orders of the Methodist Church. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) & "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Full Name of Charity: Lancashire West Methodist Circuit

Registration Charity Number: 1134877

Date of registration 12/03/2010

Main communication address
Emmanuel Methodist United Reformed Church
38 Derby Street
Ormskirk
L39 2DF

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Michael Tindsley Rev Sue Guénault Rev Alex Laing
Circuit Stewards	Mrs Linda Jones Mr Derek Ashcroft Mrs Anne Baldwin Mrs Dilys Lighfoot Mr Brian Guy
Circuit Secretary	Ms Vanessa McNichol

Independent examiner *Mr Chris Cullen*
50 Spensers Lane
Skelmersdale
WN8 9JR

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Lancashire West Methodist Circuit

Aims and organisation

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

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

Related Parties

The Circuit is part of the newly formed (2024) North West England District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Burscough, Mere Brow & Tarleton, Ormskirk, Mawdesley, Trinity, Upholland and Croston.

Lancashire West Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

Reserves Policy

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

Lancashire West Methodist Circuit

2023-2024

Appendix A

CIRCUIT MEETING MEMBERSHIP as at June 2025

MINISTERS

Rev Michael Tindsley
Rev Sue Guenault
Rev Alex Laing

SUPERNUMERARY MINISTERS

Rev Dr Geoff Farthing

LAYWORKERS

Cheryl O'Connor

CIRCUIT STEWARDS

Linda Jones
Anne Baldwin
Derek Ashcroft
Dilys Lightfoot
Brian Guy

Circuit Local Preachers & Worship Leaders representatives

Dr Julian Butcher

Circuit Meeting Secretary

Vanessa McNichol

Circuit Safeguarding Co-ordinator

Peter Harrison

CIRCUIT CHURCH REPRESENTATIVES

Church 1	Burscough Methodist	Rep 1	Sid Cleary
		Rep 2	Dorothy Seddon
Church 2	Mere Brow & Tarleton	Rep 1	Graham Wright
		Rep 2	Colin Aspinall
		Rep 3	Tom Gregson
		Rep 4	Joan Lawson
		Rep 5	Keith Ascroft
		Rep 6	Patricia Barron
		Rep 7	Barbara Meynall
		Rep 8	Natalie Travis
Church 3	Trinity Methodist Croston	Rep 1	George Lloyd
		Rep 2	Christine Fisher
		Rep 3	Ms Bradley
Church 4	Emmanuel Methodist URC	Rep 1	Mark Taylor
		Rep 2	Jane Langdon
		Rep 3	Rachel Kenyon
Church 5	Mawdesley Methodist	Rep 1	Jane Allen
		Rep 2	David Allen
Church 6	Trinity Methodist URC	Rep 1	Helen Porter
		Rep 2	Jenny Ashcroft
Church 7	Upholland Methodist	Rep 1	Alan Jones
		Rep 2	Rita Kenyon
		Rep 3	Pauline Birchall

LANCASHIRE WEST METHODIST CIRCUIT
Circuit No 18/19

Financial Statements

For the Year Ending 31 August 2024

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £	
Income								
1	Donations and legacies				2,402		2,402	
2	Income from monetary investments	3.1a	508	48,361			48,869	
3	Income from investment properties	3.1b		184,552	12,000		196,552	
4	Assessments on Churches	3.1c	163,310				163,310	
5	Capital Receipts						0	
6	Grants received		25,000				25,000	
7	Other charitable income		435				435	
8	Total income		189,253	232,913	12,000	2,402	-	436,568
Expenditure								
9	Grants and donations	3.2a	8,675			1,942	10,617	
10	Salaries and associated costs		146,735				146,735	
11	Property maintenance		3,447		15,123		18,570	
12	Connexional assessment & model trust levy		25,067	7,710			32,777	
13	District Assessment & Levy		12,533	24,413			36,946	
14	Depreciation/loans made						0	
15	Office expenses		2,124				2,124	
16	Other outgoings		23,235	1,260			24,495	
17	Total charitable expenditure		221,816	33,383	15,123	1,942	0	272,264
18	Gains/(losses) on monetary investments						0	
19	Gains/(losses) on investment properties		208,415				208,415	
20	Net income/(expenditure)		175,852	199,530	-3,123	460	0	372,719
21	Transfers between funds		36,000	-	36,000		0	
22	Other gains/(losses)						0	
23	Net movement in funds		211,852	163,530	-3,123	460	0	372,719
24	Total funds brought forward		898,850	442,170	15,010	-	158	1,355,872
25	Total funds carried forward		1,110,702	605,700	11,887	302	-	1,728,591

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
Income							
1	Donations and legacies				2,050		2,050
2	Income from monetary investments	373	8,073				8,446
3	Income from investment properties			12,000			12,000
4	Assessments on Churches	163,224					163,224
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	21,228					21,228
8	Total income	184,825	8,073	12,000	2,050	-	206,948
Expenditure							
9	Grants and donations	10,700			2,755		13,455
10	Salaries and associated costs	146,501					146,501
11	Property maintenance in Ins + Utilities	3,587		31,145			34,732
12	Connexional assessment & model trust levy	23,914					23,914
13	District Assessment & Levy	11,958	29,260				41,218
14	Depreciation/Loan	6,000					6,000
15	Office expenses	1,488					1,488
16	Other outgoings	10,757	1,443	280			12,480
17	Total charitable expenditure	214,905	30,703	31,425	2,755	0	279,788
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties	67,866					67,866
20	Net income/(expenditure)	37,786	-22,630	-19,425	-705	0	-72,840
21	Transfers between funds	27,000	- 42,000	15,000			0
22	Other gains/(losses)						0
23	Net movement in funds	64,786	-64,630	-4,425	-705	0	-4,974
24	Total funds brought forward	834,064	506,800	19,435	547		1,360,846
25	Total funds carried forward	898,850	442,170	15,010	- 158	-	1,355,872

Balance Sheet as at 31 August 2024

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Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	1,100,248					1,100,248	861,266
Investment properties						0	7,248
Investments						0	0
Total fixed assets	1,100,248	0	0	0	0	1,100,248	868,514

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Current Assets

Debtors	9,164					9,164	-355
Loans by the Circuit						0	23,269
Investments with TMCP		605,700				605,700	442,170
Central Finance Board Deposits	8,288		11,887			20,175	13,340
Cash at Bank and in hand	8,308			302		8,610	8,934
Total current assets	25,760	605,700	11,887	302	0	643,649	487,358

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Current liabilities

Creditors (due in under 1 year)	15,306					15,306	
Grants payable within 2022-23						0	0
Total current liabilities	15,306	0	0	0	0	15,306	
Net current assets/liabilities	10,454	605,700	11,887	302	0	628,343	487,358

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Total assets less current liabilities	1,110,702	605,700	11,887	302	0	1,728,591	1,355,872
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Long term liabilities

(due after more than one year)							
Grants payable after 2022-23						0	
Loans to the Circuit						0	
						0	
Net assets	1,110,702	605,700	11,887	302	0	1,728,591	1,355,872

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Funds of the Circuit

General Fund (Unrestricted)	1,110,702					1,110,702	898,849
Circuit Model Trust Fund (Unrestricted)		605,700				605,700	442,170
Designated Funds (Unrestricted)			11,887			11,887	15,011
Total Unrestricted Funds						1,728,289	1,356,030
Restricted Funds				302		302	-158
Endowment Funds					0	0	0
Total Funds	1,110,702	605,700	11,887	302	0	1,728,591	1,355,872

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Signed



Circuit Treasurer

Notes to the Accounts 23/24

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletins

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities. As the circuit is not VAT registered all input VAT is charged with the expenses to which it refers

3.1 Incoming Resources

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.

- a) Income from monetary investments relate to CFB & CTMP account interest
- b) See note on investment properties. 4.1
- c) Income from assessments on circuit churches on formula of 'ability to pay' basis.
- d) Other income relates to of £10,000 made from Holmeswood church to finance a Circuit Lay-worker and £15,000 District Grant as prepayment for 24/25

3.2 Resources Expended

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

.Grants

a) Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. Grants were made to the Connexion Departments and circuit churches to further their mission work and/or make property refurbishments to enable mission outreach.

b) Loans

Interest free loans are made to churches to support work or/and mission incentives. In the case of Tarleton church, to meet fees until church land or/and other churches are sold

3.3 Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The circuit property (3xManse) is shown in the accounts at insured re-instatement value, the latest being professionally carried out in 2016. No depreciation is provided on the buildings 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. See note on the investment properties. Insured value of equipment for use throughout the Circuit, has been, and will be re-valued each year

4.1 Investment Properties

a) In 2016/17, the property known as 'Roby Mill' was disposed of but a piece of 'Nursery Land' retained with no specific value which was leased to an Allotment Group as approved by the Custodian Trustees. This piece of land was sold by auction in 23/24 and realised a value of £58552 after fees etc

b) One manse not occupied by a minister in over 5yrs is being rented out to provide accommodation for a family of Afgan Refugees. This is seen as a medium to short term arrangement, and will be reclassified as investment property in future years accounts

c) The number of circuit presbyters is currently 3. Two are using their home as a 'Manse' A replacement manse is currently being purchased and to be completed in Autumn 2025. The capital has been made available from proceeds of two previous sold properties. proceeds are currently invested at CFB/TMCP

4.2 Investments

Investments are valued in the balance sheet at market value at the year end.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA

4.3 Debtors and Prepayments

Prepayments on September stipends and associated costs.

4.4 Creditors

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

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting except those who perform the duties of Local Preachers, Supernumeraries and Circuit stewards for travel reimbursement only. Costs are included in 'Other outgoings' - see line 16 in SOFA

Trustee expenses

	2023/24	2022/23
Number of Trustees	4	4
Total amount	£920	£950

6 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

2023/24
£
Nil

2022/23
£
Nil

Other fees (eg: advice, accountancy services paid to the independent examiner or auditor

£
Nil

£
Nil

7 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total Staff Cost

Average number of equivalent full-time

2023/4		2022/3
22330		£24,648.00
0		£0.00
1425		£1,561.00
23755		£26,209.00
1.5		1.5

8 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2024

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	7,248	860,416	0	850		868,514
Additions						
Revaluations (+/-)	51,304	239,832		-850		290,286
Disposals (-)	-58,552					-58,552
Transfers * (+/-)						
Balance carried forward	0	1,100,248		0		1,100,248

Accumulated depreciation

Balance brought forward				0		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward				0		0

Net book value

Brought forward	7248	860,416	0	850		868,514
Carried forward	0	1,100,248	0	0		1,100,248

10 For information only - Monies received form and passed to External Organisations

	2023/4	2022/23
Balance brought forward from previous year	-158	547
Offerings Received	4232	2049
Offerings Passed on	3772	2754

11 Investment assets

The circuit has no Investment properties see not 4

12 Loans

The Circuit currently has no loans

13 Analysis of restricted and designated funds

2023/24

Restricted/designated Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Life Beyond our Shores Project	-158	2402	1942		302	Educational Support to Girls in Malawi
Manse Property Fund	15010	12000	15123		11887	Fund designated for the maintenance of Circuit Property
	0	0	0		0	
Totals	14852	14402	17065		12189	

Comparative analysis of restricted and designated funds 2022-2023

Restricted/designated Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Life Beyond our Shores Project		0	0		-158	Educational Support to Girls in Malawi
Manse Property Fund	0	0	0		11887	Fund designated for the maintenance of Circuit Property
	0	0	0		0	
Totals	0	0	0		12189	

Declarations and Scrutiny


I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ...  Date...24th June 2025.....

Name and address of treasurer DEREK ASHCROFT,
.....
358 ORMSKIRK RD SKELMERSDALE
..... Post Code...WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on:17th June 2025.....

Signature of the Chair of the meeting: 

Name of the Chair of the meeting: REV MICHAEL TINDSLEY Date 17/06/2025.....

Independent Examiner's Report to the Trustees of the

.....LANCASHIRE WEST METHODIST.....Circuit

Charity Number 1134877.....

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the LANCASHIRE WEST.....Circuit for the year ended 31 August 2024 set out on pages 1 to 8 As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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



Section A Independent Examiner's Report

Report to the trustees/members of

LANCASHIRE WEST METHODIST CIRCUIT

On accounts for the year ended

31ST AUGUST 2024

Charity no (if any)

1134877

Set out on pages

1 & 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

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

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

4.4.2025

Name:

MR CHRIS CULLEN

Relevant professional qualification(s) or body (if any):

N/A

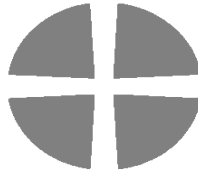
Address:

50 SPENCERS LANE, SKELMERSDALE WN8 9JR

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales - Charity number 1134877

Accounts



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

Lancashire West Methodist

Circuit

Registered Charity - Registration number

1134877

LIVERPOOL **DISTRICT** **18 / 19**

Ministers

Rev Michael Tindsley
Rev Sue Guénault
Rev Alex Laing

Circuit Stewards

Linda Jones
Anne Baldwin
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot

Circuit Treasurer

Derek Ashcroft

Lancashire West Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

The Lancashire West Methodist Circuit seeks to support the life of the Communities within its boundaries in a variety of ways:

The continued provision of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved.

Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate.

Aims and organisation

The Circuit is committed to developing a Team Ministry to allow the Circuit Staff to use their particular gifts across the whole Circuit.

We seek to develop Spirituality and Discipleship, and to encourage Outreach across the Circuit. We are committed to working with the four Methodist [two Methodist/CofE] Schools within the Circuit.

We seek to engage with the Rural Communities around us and to support the Chaplaincy in the expanding Edge Hill University.

Review of the year

During the twelfth year of its existence the Circuit has continued to build links between the churches and to find new ways of working together.

Volunteers from the Circuit have made a contribution to the life of the wider community in a variety of ways including: serving on the governing bodies of the four Methodist schools in the Circuit and supporting the work of the Food Banks.

Work with local primary schools has been developed through the continued appointment of a Family & Schools Worker whose remit is to strengthen links between the churches, pupils, staff and parents. The Circuit Trustees are continuing to explore ways of supporting the churches elsewhere in the Circuit by finding the most effective ways of using the resources available to them. Four of the Circuit Churches – Mere Brow, Holmes, Holmeswood and Tarleton have been working closely together and made the decision to combine under one Church Council from 1/9/23.

The Circuit has made grants available to support the mission of our local Churches and Ecumenical partners. We continue to monitor the best use of our resources and deployment of staff.

In compliance with the Safeguarding policy of the Methodist Church, training sessions continue to be held in order that all required people completed the “Creating Safer Spaces” module.

Churches were encouraged to deal with outstanding property issues, and given support with various property schemes. Weekly worship was sustained across the Circuit

The Circuit continued to support World Church, Mission in Britain, Christian Aid, All We Can and to support the work of several local Food Banks. The Circuit began to support the secondary education of six girls in Malawi through the Mamie Martin Fund, a commitment for the next two years. In addition to this Churches responded to crisis appeals at various times through the year.

Income trends

Letting income relates to funds generated from Manse not currently required.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

£38000 is the Circuit contribution to the District and Connexion in the coming year of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure includes maintaining the Circuit office, administrator, family & schools worker, 2 manses and supporting mission work.

Fund balances

As at 31 August 2023, the net current assets of the Circuit were £45,504 and includes short term loans made to circuit churches These exclude investments held by TMCP and any restricted funds, giving approximately 3 months reserve cover for expenditure.

Plans for 2023/24

Circuit financial plans for the coming year have been prepared on the basis that there will be Three ordained staff in post and two Layworkers With anticipated cost of living stipend increases combined with an increase in the assessment paid to the district, a circuit church assessment has been set with this in mind

Basis of preparation and legal framework

The Trustees of the Charity present their Annual Report and the audited financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the standing orders of the Methodist Church. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) & "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Full Name of Charity: Lancashire West Methodist Circuit

Registration Charity Number: 1134877

Date of registration 12/03/2010

Main communication address

Emmanuel Methodist United Reformed Church

38 Derby Street

Ormskirk

L39 2DE

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Michael Tindsley Rev Sue Guénault Rev Alex Laing
Circuit Stewards	Mrs Linda Wedge Mr Derek Ashcroft Mrs Anne Baldwin Mrs Dilys Lighfoot Mr Malcolm Roxburgh

Administrator: Mrs Ivona Chard

Independent examiner *Mr Chris Cullen*
50 Spensers Lane
Skelmersdale
WN8 9JR

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Lancashire West Methodist Circuit

Aims and organisation

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

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

Related Parties

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit: Burscough, Mere Brow & Tarleton, Ormskirk, Mawdesley, Trinity, Upholland and Croston.

Lancashire West Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

Reserves Policy

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

2022-2023

Lancashire West Methodist Circuit

2023-2024

Appendix A

CIRCUIT MEETING MEMBERSHIP as at June 2024

MINISTERS

Rev Michael Tindsley
Rev Sue Guenault
Rev Alex Laing

for the year ended 31 August 2024

SUPERNUMERARY MINISTERS

Rev Dr Geoff Farthing

LAYWORKERS

CIRCUIT STEWARDS

Linda Jones
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot
Brian Guy

Circuit Local Preachers & Worship Leaders representatives

Dr Julian Butcher

Circuit Meeting Secretary

Jayne Chard

Circuit Safeguarding Co-ordinator

Peter Harrison

CIRCUIT CHURCH REPRESENTATIVES

Church 1	Burscough Methodist	Rep 1	Brian Guy
		Rep 2	Jackie Moore
		Rep 3	Sid Cleary
Church 2	Mere Brow & Tarleton		Colin Aspinall Graham Wright Keith Ascroft Barbara Meynall Marion Ascroft Tom Gregson Patricia Barron Joan Lawson Natalie Travis Margaret Warren
Church 3	Trinity Methodist Croston	Rep 1	George Lloyd
		Rep 2	Christine Fisher
Church 4	Emmanuel Methodist URC	Rep 1	Mark Taylor
		Rep 2	Peter Harrison
		Rep 3	Anne Baldwin
Church 5	Mawdesley Methodist	Rep 1	Jane Allen
		Rep 2	David Allen
Church 6	Trinity Methodist URC	Rep 1	Helen Porter
		Rep 2	Jenny Ashcroft

Church 7 Upholland Methodist

Rep 1 Jean Bradshaw

Rep 2 Alan Jones

Financial Statements

For the Year Ending 31 August 2023

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the account s	General Fund (Unrestricted) £	Circuit Model Trust (Unrestric ted) £	Designate d Funds (unrestric ted) £	Restricted Funds £	Endowme nt Funds £	Total 2022-23 £
Income							
1	Donations and legacies				2,050		2,050
2	Income from monetary investments	373	8,073				8,446
3	Income from investment properties	-		12,000			12,000
4	Assessments on Churches	163,224					163,224
5	Capital Receipts/loan repayments						0
6	Loan Repayment						0
7	Other charitable income	21,228					
8	Total income	184,825	8,073	12,000	2,050	-	206,948
Expenditure							
9	Grants and donations	10,700			2,755		13,455
10	Salaries and associated costs	146,501					146,501
11	Property maintenance(inc Ins & utilities)	3,587		31,145			34,732
12	Connexional assessment & model trust levy	23,914					23,914
13	District Assessment & Levy	11,958	29,260				41,218
14	Depreciation/loans made Tarleton Eckersley	6,000					6,000
15	Office expenses	1,488					1,488
16	Other outgoings	10,757	1,443	280			12,480
17	Total charitable expenditure	214,905	30,703	31,425	2,755	0	279,788
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties	67,866					67,866
20	Net income/(expenditure)	-30,080	-22,630	-19,425	-705	0	-72,840
21	Transfers between funds	27,000	- 42,000	15,000			0
22	Other gains/(losses)						0
23	Net movement in funds	64,786	-64,630	-4,425	-705	0	-4,974
24	Total funds brought forward	834,064	506,800	19,435	547		1,360,846
25	Total funds carried forward	898,850	442,170	15,010	- 158	-	1,355,872

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22	
		£	£	£	£	£	£	
Income								
1	Donations and legacies				4,295		4,295	
2	Income from monetary investments	3.1a	76	9,244	7,745		17,065	
3	Income from investment properties	3.1b	250				250	
4	Assessments on Churches	3.1c	162,072				162,072	
5	Capital Receipts/loan repayments						0	
6	Loan Repayment	3.1d	10,000				10,000	
7	Other charitable income	3.1e	2,092					
8	Total income		174,490	9,244	7,745	4,295	-	195,774
Expenditure								
9	Grants and donations	3.2a	32,700			3,830	36,530	
10	Salaries and associated costs		139,104				139,104	
11	Property maintenance(inc Ins & utilities)		2,255		20,213		22,468	
12	Connexional assessment & model trust levy		22,636	113,689			136,325	
13	District Assessment & Levy		11,318	20,333			31,651	
14	Depreciation/loans made	3.2b	6,000				6,000	
15	Office expenses		1,851				1,851	
16	Other outgoings		8,076	1,106	510		9,692	
17	Total charitable expenditure		223,940	135,128	20,723	3,830	0	383,621
18	Gains/(losses) on monetary investments		-	42,354			-42,354	
19	Gains/(losses) on investment properties		-266,278	344,263			77,985	
20	Net income/(expenditure)		-315,728	176,025	-12,978	465	0	-152,216
21	Transfers between funds		49,413	- 57,000	7,587		0	
22	Other gains/(losses)							
23	Net movement in funds		-266,315	119,025	-5,391	465	0	-152,216
24	Total funds brought forward		1,100,379	387,775	24,827	82	1,513,063	
25	Total funds carried forward		834,064	506,800	19,436	547	-	1,360,847

Balance Sheet as at 31 August 2023

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Note Account	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2021/22 £
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Fixed Assets

Circuit Manses & Equipment	861,266					861,266	793,974
Investment properties	7,248					7,248	6,674
Investments						0	0
Total fixed assets	868,514	0	0	0	0	868,514	800,648

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Current Assets

Debtors	-355					-355	-351
Loans by the Circuit	23,269					23,269	36,828
Investments with TMCP		442,170				442,170	506,800
Central Finance Board Deposits			13,340			13,340	15,109
Cash at Bank and in hand	7,421		1,671	-158		8,934	11,813
Total current assets	30,335	442,170	15,011	-158	0	487,358	570,199

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Current liabilities

Creditors (due in under 1 year)						0	10,000
Grants payable within 2021-22						0	0
Total current liabilities	0	0	0	0	0	0	10,000
Net current assets/liabilities	30,335	442,170	15,011	-158	0	487,358	560,199

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Total assets less current liabilities	898,849	442,170	15,011	-158	0	1,355,872	1,360,847
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Long term liabilities

(due after more than one year)							
Grants payable after 2021-22						0	0
Loans to the Circuit						0	0
						0	0
Net assets	898,849	442,170	15,011	-158	0	1,355,872	1,360,847

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Funds of the Circuit

General Fund (Unrestricted)	898,849					898,849	834,064
Circuit Model Trust Fund (Unrestricted)		442,170				442,170	506,800
Designated Funds (Unrestricted)			15,011			15,011	19,436
Total Unrestricted Funds						1,356,030	1,360,300
Restricted Funds				-158		-158	547
Endowment Funds					0	0	0
Total Funds	898,849	442,170	15,011	-158	0	1,355,872	1,360,847

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Signed



Circuit Treasurer

Notes to the Accounts 22/23

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletins

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Details of each material fund is disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities. Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

3.1 Incoming Resources

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.

- a) Income from monetary investments relate to CFB & CTMP account interest
- b) See note on investment properties. 4.1
- c) Income from assessments on circuit churches on formula of 'ability to pay' basis.
- d) Other income relates to of £20,000 made from Holmeswood church to finance a Circuit

3.2 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.

a) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. Grants were made to the Connexion Departments and circuit churches to further their mission work and/or make property refurbishments to enable mission outreach.

b) Loans

Interest free loans are made to churches to support work or/and mission initiatives. In the case of Tarleton church, to meet fees until church land or/and other churches are sold

3.3 Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £5000. The circuit property (2xManse) is shown in the accounts at insured re-instatement value, the latest being professionally carried out in 2016. No depreciation is provided on the buildings 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. See note on the investment properties. Insured value of equipment for use throughout the Circuit, has been, and will be re-

4.1 Investment Properties

a) In 2016/17, the property known as 'Roby Mill' was disposed of but a piece of 'Nursery Land' retained with no specific value which is leased to an Allotment Group as approved by the Custodian Trustees. This piece of land is to be sold by auction in 23/24

b) There are no additional investment properties, however one manse not occupied by a minister in over 3yrs is being rented out to provide accommodation for a family of Afgan Refugees. This is seen as a medium to short term arrangement, and will be reclassified as investment property in future years accounts

c) The number of circuit presbyters has been reduced from 4 to 3. Two are using their home as a 'Manse' one replacement manse is to be purchased from the proceeds of two previous properties. The proceeds are invested at CFB/TMCP with the intention of purchasing a replacement manse during 23/24

4.2 Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

4.3 Debtors and Prepayments

Prepayments on September stipends and associated costs.

4.4 Creditors

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

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting except those who perform the duties of Local Preachers, Supernumeraries and Circuit stewards for travel reimbursement only. Costs are included in 'Other outgoings' - see line 16 in SOFA

Trustee expenses

	2022/23	2021/22
Number of Trustees	6	6
Total Amount	£950	£1,025

6 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

	2022/23	2021/22
Independent examiner's or auditors' fees for reporting on the accounts	NIL	NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

7 Paid employees

Staff Costs paid during the year

Gross wages, salaries and benefits
Employer's National Insurance costs
Pension costs
Total staff costs

22/23	21/22
£23,477	£23,166
£0	£0
£1,408	£1,390
£24,885	£24,556

Average number of full-time

1.5	1.5
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8 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2023

9 Tangible Fixed Assets

Cost or valuation

	Land	Manses	Buildings	fittings	Total
	£	£	£	£	£
Balance brought forward	6674	792,698		1276	800,648
Revaluations (+/-)	574	67,718		-426	67,866
Disposals (-)					-
Transfers * (+/-)					-
Balance carried forward	7,248	860,416		850	868,514

Accumulated depreciation

Balance brought forward					
Depreciation charge for year (-)				0	0
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward				0	0

Net book value

Brought forward	6,674	792,698	0	1,276	800,648
Carried forward	7,248	860,416	0	850	868,514

10 For information only Money received and passed on to External Organisations

	2022/23	21/22
Balance brought forward from last year	547	82
Offerings/Gifts - received for External Organisations	2049	4295
Offerings/Gifts - passed to External Organisations	2754	3830
Balance carried forward	-158	547

11 Investment Assets The Circuit has no additional assets - see note 4

12 Loans The Circuit has no current loans due

13 Summary of fund movements 2023

Fund	Balance at 31st Aug 2022	Income	Expenditure	Transfers	Gains/Loss	Balance at 31st Aug 2023
Unrestricted & Undesignated	£	£		£		£
General	834,064	184,825	214,905	27000	67,866	898,850
Circuit Model Trust	506,801	8,073	30,703	-42000		442,171
Total	1,340,865	192,898	245,608	- 15,000	67,866	1,341,021
Designated	0					0
Property Account	16,328	12,000	31,145	15000		12,183
Emergencies & Removals	3,107	-	280	0	-	2,827
Total	19,435	12,000	31,425	15,000	0	15,010

Total Unrestricted	1,360,300	204,898	277,033	-	67,866	1,356,031
Restricted						
Love Beyond our Shores Project	547	2,050	2,754			-157
	-					0
Total Restricted & Endowment	547	2,050	2,754	-	-	157

Total of all funds	1,360,847	206,948	279,787	-	67,866	1,355,874
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Analysis of Net Assets Between Funds

Fund balances at August 2023 are represented by :

	Balance at 1st Sept 2022	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Balance at 31st Aug 2023
Tangible Fixed Assets	800,648	868,514				868,514
Fixed Asset Investments		-				-
Investments						-
Current Assets	560,199	30,337	442,170	15,011	- 158	487,360
Current Liabilities		-				-
Creditors Due After one Year	-	-				-
Total Fund Value	1,360,847	898,851	442,170	15,011	- 158	1,355,874

Name of CircuitLANCASHIRE WEST.....No18/19.....

Declarations and Scrutiny

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

Signature of treasurer  Date...6th June 2024.....

Name and address of treasurer
DEREK ASHCROFT.....

358 ORMSKIRK RD, SKELMERSDALE
.....Post Code WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will * be presented to the Circuit meeting held on: 11th June 2024.....

Signature of the Chair of the meeting: .....

Name of the Chair of the meeting: Rev M. C Tindsley..... Date 11th June 2024

Independent Examiner's Report to the Trustees of the LANCASHIRE WESTCircuit

Charity Number 1134877

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lancashire West Circuit for the year ended 31 August 2023 set out on pages 1 to 8. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

* delete or circle as appropriate

Name of Circuit LANCASHIRE WEST..... No 18/19.....

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. *Delete [] if not applicable.*

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

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

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

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

Signature of independent examiner 

Name of independent examiner: MR CHRIS CULLEN.....

Relevant professional qualification of independent examiner: N/A

Name of firm (where appropriate): ... N/A.....

Address: 50 SPENCERS LANE, SKELMERSDALE, LANCS.....

..... Post Code: WN8 9JR

Date: ...8th June 2024.....

* delete or circle as appropriate

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales - Charity number 1134877

Accounts

THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

Lancashire West Methodist

Circuit

Registered Charity - Registration number

1134877

LIVERPOOL **DISTRICT** **18 / 19**

Ministers

Rev Michael Tindsley
Rev Sue Guénault
Rev Alex Laing

Circuit Stewards

Linda Jones
Anne Baldwin
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot

Circuit Treasurer

Derek Ashcroft

Lancashire West Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

The Lancashire West Methodist Circuit seeks to support the life of the Communities within its boundaries in a variety of ways:

The continued provision of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved. Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate.

Aims and organisation

The Circuit is committed to developing a Team Ministry to allow the Circuit Staff to use their particular gifts across the whole Circuit.

We seek to develop Spirituality and Discipleship, and to encourage Outreach across the Circuit. We are committed to working with the four Methodist [two Methodist/CofE] Schools within the Circuit.

We seek to engage with the Rural Communities around us and to support the Chaplaincy in the expanding Edge Hill University.

Review of the year

During the eleventh year of its existence the Circuit has continued to build links between the churches and to find new ways of working together.

Volunteers from the Circuit have made a contribution to the life of the wider community in a variety of ways including: serving on the governing bodies of the four Methodist schools in the Circuit and supporting the work of the Food Banks.

Work with local primary schools has been developed through the decision to appoint a Family & Schools Worker whose remit is to strengthen links between the churches, pupils, staff and parents. The Circuit Trustees are continuing to explore ways of supporting the churches elsewhere in the Circuit by finding the most effective ways of using the resources available to them.

The Circuit has made grants available to support the mission of our local Churches and Ecumenical partners. We continue to monitor the best use of our resources and deployment of staff.

In compliance with the Safeguarding policy of the Methodist Church, training sessions continue to be held in order that all required people completed the "Creating Safer Spaces" module.

Churches were encouraged to deal with outstanding property issues, and given support with various property schemes.

Weekly worship was sustained across the Circuit

The Circuit continued to support World Church, Mission in Britain, Christian Aid, All We Can and to support the work of several local Food Banks. The Circuit began to support the secondary education of six girls in Malawi through the Mamie Martin Fund, a commitment for the next four years. In addition to this Churches responded to crisis appeals at various times through the year.

Income trends

Letting income relates to funds generated from Manse not currently required.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

£33,954 is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure includes maintaining the Circuit office, administrator, family & schools worker, 2 manses and supporting mission work.

Fund balances

As at 31 August 2022, the net current assets of the Circuit were £52,852. These exclude investments held by TMCP and any restricted funds, giving approximately 5 months cover for expenditure.

Plans for 2023/24

Circuit financial plans for the coming year have been prepared on the basis that there will be 3 ordained staff in post. With anticipated cost of living stipend increases combined with an increase in the assessment paid to the district, a circuit church assessment has been set with this in mind

Basis of preparation and legal framework

The Trustees of the Charity present their Annual Report and the audited financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the standing orders of the Methodist Church. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) & "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the

Full Name of Charity: Lancashire West Methodist Circuit

Registration Charity Number: 1134877

Date of registration 12/03/2010

Main communication address

Emmanuel Methodist United Reformed Church
38 Derby Street
Ormskirk
L39 2DE

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Michael Tindsley Rev Sue Guénault Rev Alex Laing
Circuit Stewards	Mrs Linda Wedge Mr Derek Ashcroft Mrs Anne Baldwin Mrs Dilys Lighfoot Mr Malcolm Roxburgh

Independent examiner *Mr Chris Cullen*
50 Spensers Lane
Skelmersdale
WN8 9JR

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Aims and organisation

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

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

Related Parties

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

The following Methodist Churches are linked to the circuit: Burscough, Holmeswood, Ormskirk, Mawdesley, Trinity, Upholland, Croston, Tarleton, Holmes, and Mere Brow

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

Reserves Policy

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

Lancashire West Methodist Circuit

2022-2023

Appendix A

CIRCUIT MEETING MEMBERSHIP as at June 2023

MINISTERS

Rev Michael Tindsley
Rev Sue Guenault
Rev Alex Laing

for the year ended 31 August 2022

SUPERNUMERARY MINISTERS

Rev Dr Geoff Farthing

LAYWORKERS

CIRCUIT STEWARDS

Linda Jones Dilys Lightfoot
Malcolm Roxburgh Anne Baldwin
Derek Ashcroft

Circuit Local Preachers & Worship Leaders representatives

Dr Julian Butcher

Circuit Meeting Secretary

Jayne Chard

Circuit Safeguarding Co-ordinator

Peter Harrison

CIRCUIT CHURCH REPRESENTATIVES

Church 1	Burscough Methodist	Rep 1	Brian Guy
		Rep 2	Jackie Moore
		Rep 3	Sid Cleary
Church 2	Holmeswood Methodist	Rep 1	Colin Aspinall
		Rep 2	Graham Wright
Church 3	Trinity Methodist Croston	Rep 1	George Lloyd
		Rep 2	Christine Fisher
Church 4	Tarleton Methodist	Rep 1	Tom Gregson
		Rep 2	Patricia Barron
Church 5	Holmes Methodist	Rep 1	Keith Ascroft
		Rep 2	Barbara Meynall
		Rep 3	Marion Ascroft
Church 6	Emmanuel Methodist URC	Rep 1	Mark Taylor
		Rep 2	Peter Harrison
Church 7	Mawdesley Methodist	Rep 1	Jane Allen
		Rep 2	David Allen
		Rep 3	Idris Owen
Church 8	Trinity Methodist URC	Rep 1	Helen Porter
		Rep 2	Jenny Ashcroft
Church 9	Upholland Methodist	Rep 1	Jean Bradshaw
		Rep 2	Alan Jones
Church 10	Mere Brow Methodist	Rep 1	Joan Lawson
		Rep 2	Natalie Travis
		Rep 3	Margaret Warren

Financial Statements

For the Year Ending 31 August 2022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1	Donations and legacies				4,295		4,295
2	Income from monetary investments	76	9,244	7,745			17,065
3	Income from investment properties	250					250
4	Assessments on Churches	162,072					162,072
5	Capital Receipts/loan repayments						0
6	Loan Repayment	10,000					10,000
7	Other charitable income	2,092					
8	Total income	174,490	9,244	7,745	4,295	-	195,774
Expenditure							
9	Grants and donations	32,700			3,830		36,530
10	Salaries and associated costs	139,104					139,104
11	Property maintenance(inc Ins & utilities)	2,255		20,213			22,468
12	Connexional assessment & model trust levy	22,636	113,689				136,325
13	District Assessment & Levy	11,318	20,333				31,651
14	Depreciation/loans made	6,000					6,000
15	Office expenses	1,851					1,851
16	Other outgoings	8,076	1,106	510			9,692
17	Total charitable expenditure	223,940	135,128	20,723	3,830	0	383,621
18	Gains/(losses) on monetary investments	-	42,354				-42,354
19	Gains/(losses) on investment properties	-266,278	344,263				77,985
20	Net income/(expenditure)	-315,728	176,025	-12,978	465	0	-152,216
21	Transfers between funds	49,413	- 57,000	7,587			0
22	Other gains/(losses)						
23	Net movement in funds	-266,315	119,025	-5,391	465	0	-152,216
24	Total funds brought forward	1,100,379	387,775	24,827	82		1,513,063
25	Total funds carried forward	834,064	506,800	19,436	547	-	1,360,847

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

	Notes to the	General	Circuit	Designated	Restricted	Endowment	Total
	accounts	Fund	Model Trust	Funds	Funds	Funds	2020-21
		(Unrestrict-	(Unrestrict-	(unrestrict-			
		d)	d)	d)			
		£	£	£	£	£	£
Income							
1	Donations and legacies						0
2	Income from monetary investments	3.1a	43	1,612	17,179		18,834
3	Income from investment properties	3.1b	250	324			574
4	Assessments on Churches	3.1c	169,577				169,577
5	Capital Receipts/Loan Repayments		22,000				22,000
6	Grants received	3.1d	10,000				10,000
7	Other charitable income	3.1e	12,895				12,895
8	Total income		214,765	1,936	17,179	-	233,880
Expenditure							
9	Grants and donations	3.2a	11,700				11,700
10	Salaries and associated costs		134,586				134,586
11	Property maintenance (inc Ins & Utilities)		2,581		2,917		5,498
12	Connexional assessment & model trust levy		32,946	138,116			171,062
13	District Assessment & Levy		10,390	2,043			12,433
14	Depreciation/Loans made	3.2b	3,000				3,000
15	Office expenses		1,562				1,562
16	Other outgoings		3,640	163	18,128		21,931
17	Total charitable expenditure		200,405	140,322	21,045	0	361,773
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties		- 261,675	439,603			177,928
20	Net income/(expenditure)		-247,315	301,217	-3,866	0	50,035
21	Transfers between funds		2,762	- 10,000	7,238		0
22	Other gains/(losses)/loans Due			14,829			14,829
23	Net movement in funds		-244,553	306,046	3,372	0	64,864
24	Total funds brought forward		1,344,932	81,729	21,454	82	1,448,197
25	Total funds carried forward		1,100,379	387,775	24,826	82	1,513,061

Balance Sheet as at 31 August 2022

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Notes Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2020/21 £
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Fixed Assets

Circuit Manses & Equipment	793,974					793,974	1,017,219
Investment properties	6,674					6,674	5,829
Investments						0	0
Total fixed assets	800,648	0	0	0	0	800,648	1,023,048

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Current Assets

Debtors	-351					-351	28,400
Loans by the Circuit	36,828					36,828	30,828
Investments with TMCP		506,800				506,800	390,775
Central Finance Board Deposits	109		15,000			15,109	26,867
Cash at Bank and in hand	6,830		4,436	547		11,813	13,144
Total current assets	43,416	506,800	19,436	547	0	570,199	490,014

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Current liabilities

Creditors (due in under 1 year)	10,000					10,000	
Grants payable within 2021-22						0	
Total current liabilities	10,000	0	0	0	0	10,000	0
Net current assets/liabilities	33,416	506,800	19,436	547	0	560,199	490,014

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Total assets less current liabilities	834,064	506,800	19,436	547	0	1,360,847	1,513,062
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Long term liabilities (due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Circuit						0	
						0	
Net assets	834,064	506,800	19,436	547	0	1,360,847	1,513,062

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Funds of the Circuit

General Fund (Unrestricted)	834,064					834,064	1,100,379
Circuit Model Trust Fund (Unrestricted)		506,800				506,800	387,775
Designated Funds (Unrestricted)			19,436			19,436	24,826
Total Unrestricted Funds						1,360,300	1,512,980
Restricted Funds				547		547	82
Endowment Funds					0	0	
Total Funds	834,064	506,800	19,436	547	0	1,360,847	1,513,062

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Signed



Circuit Treasurer

Notes to the Accounts 21/22

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Details of each material fund is disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities. Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

3.1 Incoming Resources

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.

- a) Income from monetary investments relate to CFB & CTMP account interest
- b) See note on investment properties. 4.1
- c) Income from assessments on circuit churches on formula of 'ability to pay' basis.
- d) Grant from Individual church to support additional Presbyter stipend increase
- e) Other income includes & relates to assessments not identified above (£2092)

3.2 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.

a) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. Grants were made to the Connexion Departments and circuit churches to further their mission work and/or make property refurbishments to enable mission outreach.

b) Loans

Loans to churches are made to support work or/and mission with an interest free three year payback period (Emmanuel) or in the case of Tarleton church, to meet fees until church land has been sold

3.3 Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The circuit property (Manse) is shown in the accounts at insured re-instatement value, the latest being professionally carried out in 2016. No depreciation is provided on the buildings 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. See note on the investment properties. Insured value of equipment for use throughout the Circuit, has been, and will be re-valued each year end

4.1 Investment Properties

With the exception of the land known as Roby Mill, no property is currently deemed to not be held for the long term purposes of the charity.

a) In 2016/17, the property known as 'Roby Mill' was disposed of but a piece of 'Nursery Land' retained with no specific value which is leased to an Allotment Group as approved by the Custodian Trustees

b) There are no additional investment properties, however one of two manses was not occupied by a minister in over the last 3yrs and is being rented out to provide accommodation for a family of Afgan Refugees. This is seen as a medium to short term arrangement, and may be reclassified as investment property in future years accounts

c) The number of circuit presbyters has been reduced from 4 to 3. Two are using their home as a 'Manse' so one further manse has been sold with a net value of £227574 after fees and levies payable. The proceeds have been invested at CFB/TMCP with the intention a purchasing a replacement when suitable property becomes available.

4.2 Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

4.3 Debtors and Prepayments

Prepayments on September stipends and associated costs.

4.4 Creditors

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

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting except those who perform the duties of Local Preachers, Supernumeraries and Circuit stewards for travel reimbursement only. Costs are included in 'Other outgoings' - see line 16 in SOFA

Trustee expenses

	20/21	2021/22
Number of Trustees	6	6
Total Amount	£150	£1,025

6 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

	20/21	2021/22
Independent examiner's or auditors' fees for reporting on the accounts	NIL	NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

7 Paid employees

Staff Costs paid during the year

Gross wages, salaries and benefits
Employer's National Insurance
Pension costs
Total staff costs

20/21	21/22
£17,439	£23,166
£0	£0
£1,113	£1,390
£18,552	£24,556

Average number of full-time

1.5	1.5
-----	-----

8 Capital Commitments and Contingent Liabilities

At the 31st August 2022 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2022

9 Tangible Fixed Assets

Cost or valuation

	Land	Manses	buildings	fittings	Total
	£	£	£	£	£
Balance brought forward	5829	1,015,517		1702	1,023,048
Revaluations (+/-)	845	91,244		-426	91,663
Disposals (-)		314,063			314,063
Transfers * (+/-)					-
Balance carried forward	6,674	792,698		1,276	800,648

Accumulated depreciation

Balance brought forward					
Depreciation charge for year (-)				0	0
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward				0	0

Net book value

Brought forward	5,829	1,015,517	0	1,702	1,023,048
Carried forward	6,674	792,698	0	1,276	800,648

10 For information only Money received and passed on to External Organisations

	2020/21	21/22
Balance brought forward from last year	0	0
Offerings/Gifts - received for External Organisations	2085	2100
Offerings/Gifts - passed to External Organisations	2085	2100
Balance carried forward	0	0

11 Investment Assets The Circuit has no additional assets - see note 4

12 Loans The Circuit has no current loans due

13 Summary of fund movements 2022

Fund	Balance at 1st Sept 2021	Income	Expenditure	Transfers	Gains/Loss	Balance at 31st Aug 2022
Unrestricted & Undesignated	£	£		£		£
General	1,100,379	174,490	223,940	49413	-266,278	834,064
Circuit Model Trust	387,775	9,244	135,127	-57000	301909	506,801
Total	1,488,154	183,734	359,067	- 7,587	35,631	1,340,865
Designated						0
Property Account	21,209	7,745	20,213	7587		16,328
Emergencies & Removals	3,617	-	510	0	-	3,107
Total	24,826	7,745	20,723	7,587	0	19,435

Total Unrestricted	1,512,980	191,479	379,790	-	35,631	1,360,300
Restricted						
Love Beyond our Shores Project	82	4,295	3,830	0		547
						0
Total Restricted & Endowment	82	4,295	3,830	-	-	547

Total of all funds	1,513,062	195,774	383,620	-	35,631	1,360,847
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Analysis of Net Assets Between Funds

Fund balances at August 2022 are represented by :

	Balance at 1st Sept 2021	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Balance at 31st Aug 2022
Tangible Fixed Assets	1,023,048	800,648				800,648
Fixed Asset Investments		-				-
Investments						-
Current Assets	490,014	33,416	506,800	19,436	547	560,199
Current Liabilities		-				-
Creditors Due After one Year	-	-				-
Total Fund Value	1,513,062	834,064	506,800	19,436	547	1,360,847

GUIDANCE NOTES

Please see separate document 'suggested framework for Circuit annual report'. This shows examples of items to include in the annual report. Use this as guidance to write the annual report.

Name of CircuitLancashire West.....No 18/19.....

Declarations and Scrutiny

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

Signature of treasurer *Derek Ashcroft* Date *20/5/23*

Name and address of treasurer ...Derek Ashcroft.....

358 Ormskirk Rd Skelmersdale
.....Post Code WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit meeting held on:27th Feb/7th June 23.....

Signature of the Chair of the meeting:*M Tindsley*.....

Name of the Chair of the meeting: Rev Michael Tindsley.....Date 7th June 2023

Independent Examiner's Report to the Trustees of the

Lancashire West Methodist Circuit

.....
Charity Number 1134877

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lancashire West Methodist Circuit for the year ended 31 August 2022 set out on pages 1... to 8. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Name of Circuit **Lancashire West Methodist**
..... No ... 18/19.....

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (~~insert name of applicable listed body~~). Delete [] if not applicable.

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

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

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

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

Signature of independent examiner 

Name of independent examiner: ...Mr Christopher Cullen.....

Relevant professional qualification of independent examiner: ...N/A.....

Name of firm (where appropriate):N/A.....

Address: 50 Spencer's Lane Skelmersdale.....

..... Post Code:WN8 9JR

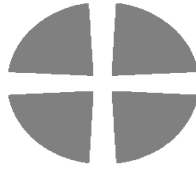
Date: 13/6/23

* delete or circle as appropriate

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales - Charity number 1134877

Accounts



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

Lancashire West Methodist

Circuit

Registered Charity - Registration number

1134877

LIVERPOOL

DISTRICT

18 / 19

Ministers

Rev Michael Tindsley
Rev Stephen Foster
Rev Sue Guénault
Rev Rick Preston

Circuit Stewards

Linda Wedge
Anne Baldwin
Lorraine Howarth
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot

Circuit Treasurer

Derek Ashcroft

Lancashire West Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

The Lancashire West Methodist Circuit seeks to support the life of the Communities within its boundaries in a variety of ways:

The continued provision of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved.

Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate.

Aims and organisation

The Circuit is committed to developing a Team Ministry to allow the Circuit Staff to use their particular gifts across the whole Circuit.

We seek to develop Spirituality and Discipleship, and to encourage Outreach across the Circuit. We are committed to working with the four Methodist [two Methodist/CofE] Schools within the Circuit.

We seek to engage with the Rural Communities around us and to support the Chaplaincy in the expanding Edge Hill University

Review of the year

During the tenth year of its existence the Circuit has continued to build links between the churches and to find new ways of working together. Due to the continued restrictions in place due to the Covid-19 Pandemic we have been limited in what we could do through our buildings for much of this time, though post Easter life gradually began to return to "normal". The ongoing life of the Circuit has continued through online/telephone and socially distanced communications alongside in person meetings once permitted. Volunteers from the Circuit have made a contribution to the life of the wider community in a variety of ways including: serving on the governing bodies of the four Methodist schools in the Circuit and supporting the work of the Food Banks.

Work with local primary schools has been developed through the decision to appoint a Family & Schools Worker whose remit is to strengthen links between the churches, pupils, staff and parents. Covid 19 restrictions have greatly limited the way that the work could be conducted, but new ways of working digitally were explored and have now been implemented. The Circuit Trustees are continuing to explore ways of supporting the churches elsewhere in the Circuit by finding the most effective ways of using the resources available to them.

The Circuit has made grants available to support the mission of our local Churches and Ecumenical partners. We continue to monitor the best use of our resources and deployment of staff.

In compliance with the Safeguarding policy of the Methodist Church, training sessions continue to be held in order that all required people completed the "Creating Safer Spaces" module.

The provision of weekly online Circuit Services throughout the year strengthened ties between the Churches despite the restrictions on physical gatherings.

Churches were encouraged to deal with outstanding property issues, and given support with various property schemes.

Weekly worship was sustained in all the churches when restrictions permitted.

Continued to support World Church, Mission in Britain, Christian Aid, All We Can and to support the work of several local Food Banks.

In addition to this Churches responded to crisis appeals at various times through the year, and particularly to find ways of supporting the communities during lockdowns.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

Letting income relates to funds generated from Manse not currently required.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

£40,120 is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure includes maintaining the Circuit office, administrator, family & schools worker, four manses and supporting mission work.

Fund balances

As at 31 August 2021, the net current assets of the Circuit were £68,412. These exclude investments held by TMCP and any restricted funds, giving approximately 5 months cover for expenditure.

Plans for 2021/22

Circuit financial plans for the coming year have been prepared on the basis that there will be 3 ordained staff in post. With anticipated cost of living stipend increases combined with an increase in the assessment paid to the district, a circuit church assessment has been set with this in mind

Lancashire West Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Trustees of the Charity present their Annual Report and the audited financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the standing orders of the Methodist Church. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) & "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Full Name of Charity: Lancashire West Methodist Circuit

Registration Charity Number: 1134877

Date of registration 12/03/2010

Main communication address

Emmanuel Methodist United Reformed Church
38 Derby Street
Ormskirk
L39 2DF

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Michael Tindsley	
	Rev Stephen Foster	
	Rev Sue Guénault	
	Rev Rick Preston	
Circuit Stewards	Mrs Linda Wedge	
	Mr Derek Ashcroft	
	Mrs Lorraine Howarth	Mrs Dilys Lighfoot
	Mr Malcolm Roxburgh	

Independent examiner *Mr Chris Cullen*
50 Spensers Lane
Skelmersdale
WN8 9JR

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Lancashire West Methodist Circuit

Aims and organisation

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

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

Related Parties

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit: Burscough, Holmeswood, Ormskirk, Mawdesley, Trinity, Upholland, Croston, Tarleton, Holmes and the Church at the Centre [Ecumenical Centre, Skelmersdale]

Lancashire West Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

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

Reserves Policy

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

Lancashire West Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP as at June 2021

MINISTERS

Rev Michael Tindsley
Rev Stephen Foster
Rev Sue Guenault
Rev Rick Preston

MINISTERS IN OTHER APPOINTMENTS

SUPERNUMERARY MINISTERS

Rev Dr Geoff Farthing

LAYWORKERS

CIRCUIT STEWARDS

Linda Wedge
Lorraine Howarth
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot
Anne Baldwin

Circuit Local Preachers & Worship Leaders representatives

Dr Julian Butcher

Circuit Meeting Secretary

Jayne Chard

Circuit Safeguarding Co-ordinator

Peter Harrison

Circuit MWiB Secretary

CIRCUIT CHURCH REPRESENTATIVES

Church 1	Burscough Methodist	Rep 1	Brian Guy
		Rep 2	Janet Walton
		Rep 3	Ken Robinson
Church 2	Holmeswood Methodist	Rep 1	Adrian Pendleton
		Rep 2	Margaret Pendleton
		Rep 3	Colin Aspinall
Church 3	Trinity Methodist Croston	Rep 1	George Lloyd
		Rep 2	Christine Fisher
Church 4	Tarleton Methodist	Rep 1	Tom Gregson
		Rep 2	Patricia Barron
Church 5	Holmes Methodist	Rep 1	Keith Ascroft
		Rep 2	Barbara Meynall
		Rep 3	Marion Ascroft
Church 6	Emmanuel Methodist URC	Rep 1	Mark Taylor
		Rep 2	Peter Harrison
		Rep 3	Malcolm Roxburgh
Church 7	Mawdesley Methodist	Rep 1	Jane Allen
		Rep 2	David Allen
		Rep 3	Idris Owen
Church 8	Trinity Methodist URC	Rep 1	Pauline Heyes

		Rep 2	Jenny Ashcroft
Church 9	Upholland Methodist	Rep 1	Peter Atherton
		Rep 2	Jean Bradshaw
Church 10	Church at the Centre	Rep 1	Kim Stanley
		Rep 2	Ken Ashcroft
		Rep 3	Monica Rhead

Financial Statements

For the Year Ending 31 August 2021

Name of Circuit		Lancashire west					Circuit	18/19
Statement of Financial Activities (SOFA) for the year ended 31 August 2021								
	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21	
		£	£	£	£	£	£	
Income								
1 Donations and legacies							0	
2 Income from monetary investments	3.1a	43	1,612	17,179			18,834	
3 Income from investment properties	3.1b	250	324				574	
4 Assessments on Churches	3.1c	169,577					169,577	
5 Capital Receipts/Loan Repayments		22,000					22,000	
6 Grants received	3.1d	10,000					10,000	
7 Other charitable income	3.1e	12,895					12,895	
8 Total income		214,765	1,936	17,179	-	-	233,880	
Expenditure								
9 Grants and donations	3.2a	11,700					11,700	
10 Salaries and associated costs		134,586					134,586	
11 Property maintenance (inc Ins & Utilities)		2,581		2,917			5,498	
12 Connexional assessment & model trust levy		32,946	138,116				171,062	
13 District Assessment & Levy		10,390	2,043				12,433	
14 Depreciation/Loans made	3.2b	3,000					3,000	
15 Office expenses		1,562					1,562	
16 Other outgoings		3,640	163	18,128			21,931	
17 Total charitable expenditure		200,405	140,322	21,045	0	0	361,773	
18 Gains/(losses) on monetary investments							0	
19 Gains/(losses) on investment properties		- 261,675	439,603				177,928	
20 Net income/(expenditure)		-247,315	301,217	-3,866	0	0	50,035	
21 Transfers between funds		2,762	- 10,000	7,238			0	
22 Other gains/(losses)/loans Due			14,829				14,829	
23 Net movement in funds		-244,553	306,046	3,372	0	0	64,864	
24 Total funds brought forward		1,344,932	81,729	21,454	82		1,448,197	
25 Total funds carried forward		1,100,379	387,775	24,826	82	-	1,513,061	

Statement of Financial Activities (SOFA) for the year ended 31 August 2020							
	Notes to the account	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£	£
Income							
1	Donations and legacies						0
2	Income from monetary investments	3.1a	297	1,734	4,800		6,831
3	Income from investment properties	3.1b	250				250
4	Assessments on Churches	3.1c	190,957				190,957
5	Capital Receipts /Loan repayments		10,000				10,000
6	Grants received	3.1d	16,353				16,353
7	Other charitable income/LBOS	3.1e	2,888			82	2,970
8	Total income		220,745	1,734	4,800	82	227,361
Expenditure							
9	Grants and donations	3.2a	3,690				3,690
10	Salaries and associated costs		157,408				157,408
11	Property maintenance (inc Utilities & ins)		8,192		6,849		15,041
12	Connexal assessment & model trust levy		31,725				31,725
13	District Assessment & Levy		8,395	2,401			10,796
14	Depreciation/Loans made	3.2b	14,000				14,000
15	Office expenses		2,039				2,039
16	Other outgoings		3,405	192	15,993	-	19,590
17	Total charitable expenditure		228,854	2,593	22,842	0	254,289
18	Gains/(losses) on monetary investments		92,303	-1450			90,853
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)		84,194	-2,309	-18,042	82	63,925
21	Transfers between funds		14,298	-12000	-2250	-48	-26,928
22	Other gains/(losses)/Loans due		11,085				40,687
23	Net movement in funds		109,577	-14,309	-20,292	34	107,242
24	Total funds brought forward		1,235,355	96,038	41,746	48	1,373,187
25	Total funds carried forward		1,344,932	81,729	21,454	82	1,448,197

Name of Circuit

Lancashire West
Balance Sheet as at 31 August 2021

Circuit no. 18/19

Notes	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
Account	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	9	1,017,219				1,017,219	1,271,072
Investment properties		5,829				5,829	5,551
Investments						0	
Total fixed assets		1,023,048	0	0	0	1,023,048	1,276,623

Current Assets

Debtors		28,400				28,400	9,401
Loans by the Circuit	3.2b	30,828				30,828	34,828
Investments with TMCP		3,000	387,775			390,775	81,729
Central Finance Board Deposits		2,041		24,826		26,867	38,560
Cash at Bank and in hand		13,062			82	13,144	17,137
Total current assets		77,331	387,775	24,826	82	490,014	181,655

Current liabilities

Creditors (due in under 1 year)						0	10,081
Grants payable within 2020-21						0	
Total current liabilities		0	0	0	0	0	10,081
Net current assets/liabilities		77,331	387,775	24,826	82	490,014	171,574
Total assets less current liabilities		1,100,379	387,775	24,826	82	1,513,062	1,448,197

Long term liabilities**(due after more than 1yr)**

Grants payable after 2020-21						0	
Loans to the Circuit						0	
						0	
Net assets		1,100,379	387,775	24,826	82	1,513,062	1,448,197

Funds of the Circuit

General Fund (Unrestricted)		1,100,379				1,100,379	1,344,932
Circuit Model Trust Fund (Unrestricted)			387,775			387,775	81,729
Designated Funds (Unrestricted)				24,826		24,826	21,454
Total Unrestricted Funds						1,512,980	1,448,115
Restricted Funds					82	82	82
Endowment Funds						0	
Total Funds		1,100,379	387,775	24,826	82	1,513,062	1,448,197

Signed



Circuit Treasurer

Notes to the Accounts 20/21

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletins

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Details of each material fund is disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities. Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

3.1 Incoming Resources

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.

- a) Income from monetary investments relate to CFB & CTMP account interest
- b) See note on investment properties. 4.1
- c) Income from assessments on circuit churches on formula of 'ability to pay' basis.
- d) Grant from Individual church to support additional Presbyter stipend increase
- e) Other income includes & relates to assessments not identified above (£2895)

3.2 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.

a) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. Grants were made to the Connexion Departments and circuit churches to further their mission work and/or make property refurbishments to enable mission outreach.

b) Loans

Loans to churches are made to support work or/and mission with an interest free three year payback period(Emmanuel) or in the case of Tarleton church, to meet fees until church land has been sold

3.3 Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The circuit property (Manses) is shown in the accounts at insured re-instatement value, the latest being professionally carried out in 2016. No depreciation is provided on the buildings 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. See note on the investment properties. Insured value of equipment for use throughout the Circuit, has been, and will be re-valued each year end 2021 value £2500

4.1 Investment Properties

No property is currently deemed to not be held for the long term purposes of the charity.

a) In 2016/17, the property known as 'Roby Mill' was disposed of but a piece of 'Nursery Land' retained with no specific value which is leased to an Allotment Group as approved by the Custodian Trustees

b) There are no additional investment properties, however one of four manses was not occupied by a minister in over the last 3yrs and is being rented out to provide income to the circuit. This is seen as a short term arrangement, and will be reclassified as investment property rather than manse property in the following years accounts

c) The number of circuit presbyters has been reduced from 4 to 3. Two are using their home as a 'Manse' so one manse has been sold with a net value of £230584 after fees and levies payable. The proceeds have been invested at CFB with the intention a purchasing a replacement when suitable property becomes available It is the intention of the trustees to sell a futher property in the coming year

d) The Digmaoor church congregation has ceased to meet and with approval of the Custodian Trustees, sold by auction during 20/21 and realised a net value of £70,904, after fees and levies payable

4.2 Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

4.3 Debtors and Prepayments

Prepayments on September stipends and associated costs.

4.4 Creditors

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

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting except those who perform the duties of Local Preachers, Supernumeraries and Circuit stewards for travel reimbursement only. Costs are included in 'Other outgoings' - see line 16 in SOFA

Trustee expenses

	20/21	2019/20
Number of Trustees	6	6
Total Amount	£150	£0

6 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services)

	20/21	2019/20
Independent examiner's or auditors' fees for reporting on the accounts	NIL	NIL
Other fees (eg: advice, accountancy services)		

7 Paid employees

Staff Costs paid during the year	20/21	2019/20
Gross wages, salaries and benefits	£17,439	£15,228
Employer's National Insurance costs	£0	£0
Pension costs	£1,113	£840
Total staff costs	£18,552	£16,068

Average number of full-time	20/21	2019/20
	1.5	1

8 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2021

9 Tangible Fixed Assets

	Cost or valuation				
	Land	Manses	buildings	fittings	Total
	£	£	£	£	£
Balance brought forward	5551	1,268,518		2554	1,276,623
Revaluations (+/-)	278	61,062		-852	60,488
Disposals (-)		314,063			314,063
Transfers * (+/-)					-
Balance carried forward	5,829	1,015,517	2	1,702	1,023,048

Accumulated depreciation

Balance brought forward				0	0
Depreciation charge for year (-)				0	0
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward				0	0

Net book value

Brought forward	5,551	1,268,518	0	2,554	1,276,623
Carried forward	5,829	1,015,517	2	1,702	1,023,048

10 For information only Money received and passed on to External Organisations

	2020/21	2019/20
Balance brought forward from last year	0	0
Offerings/Gifts - received for External Organisations	2085	3315
Offerings/Gifts - passed to External Organisations	2085	3315
Balance carried forward	0	0

11 Investment Assets The Circuit has no additional assets - see note 4

12 Loans The Circuit has no current loans due

13 Summary of fund movements 2021

Fund	Balance at 1st Sept 2020	Income	Expenditure	Transfers	Gains/Loss	Balance at 31st Aug 2021
<u>Unrestricted & Undesignated</u>	£	£		£		£
General	1,344,932	214,765	200,405	2762	-261,675	1,100,379
Circuit Model Trust	81,729	1,936	140,322	-10000	454432.00	387,775
Total	1,426,661	216,701	340,727	- 7,238	192,757	1,488,154
<u>Designated</u>						
Property Account	17,837	17,179	21,045	7238		21,209
Emergencies & Removals	3,617	-	-	0	-	3,617
Total	21,454	17,179	21,045	7,238	0	24,826

Total Unrestricted	1,448,115	233,880	361,772	-	192,757	1,512,980
<u>Restricted</u>						
Love Beyond our Shores Project	82	-	-	0		82
						0
Total Restricted & Endowment	82	-	-	-	-	82

Total of all funds	1,373,187	233,880	361,772	-	192,757	1,513,062
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Analysis of Net Assets Between Funds

Fund balances at August 2021 are represented by :

	2020	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020/21
Tangible Fixed Assets	1,276,623	1,023,048				1,023,048
Fixed Asset Investments		-				-
Investments	81,729					-
Current Assets	99,926	77,331	387,775	24,826	82	490,014
Current Liabilities	10,081	-				-
Creditors Due After one Year	-	-				-
Total Fund Value	1,448,197	1,100,379	387,775	24,826	82	1,513,062

Name of CircuitLancashire West.....No18/19.....

Declarations and Scrutiny

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

Signature of treasurer  Date 20th June 2022

Name and address of treasurer Derek Ashcroft

358 Ormskirk Road, Skelmersdale Post Code WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit meeting held on 8th March 2022

Signature of the Chair of the meeting 

Name of the Chair of the meeting Rev M Tindsley.....Date 24/6/22.....

Independent Examiner's Report to the Trustees of the Lancashire West Circuit

Charity Number 1134877

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lancashire West Circuit for the year ended 31 August 2021 set out on pages 1 to 8. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

* delete or circle as appropriate

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. *Delete [] if not applicable.*

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

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

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

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

Signature of independent examiner 

Name of independent examiner
Mr Chris Cullen.....

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address ... 50 Spencers Lane
Skelmersdale.....

..... Post Code WN8 9JR.....

Date 27/6/22

* delete or circle as appropriate

Name of Circuit ... Lancashire West..... No 18/19.....

Independent Examiner's Statement


[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. *Delete [] if not applicable.*

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

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

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Signature of independent examiner 

Name of independent examiner
Mr Chris Cullen.....

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address ... 50 Spencers Lane
Skelmersdale.....

..... Post Code WN8 9JR.....

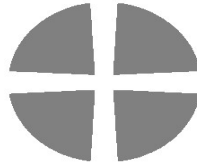
Date 27/6/22

* delete or circle as appropriate

LANCASHIRE WEST METHODIST CIRCUIT

England & Wales - Charity number 1134877

Accounts



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020

Lancashire West Methodist

Circuit

Registered Charity - Registration number

1134877

LIVERPOOL

DISTRICT

18 / 19

Ministers

Rev Michael Tindsley
Rev Stephen Foster
Rev Sue Guénault
Rev Rachel Hope
Rev Rick Preston

Circuit Stewards

Linda Wedge
Lorraine Howarth
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot

Circuit Treasurer

Derek Ashcroft

Lancashire West Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

The Lancashire West Methodist Circuit seeks to support the life of the Communities within its boundaries in a variety of ways:

The continued provision of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved.

Promoting the whole mission of the church through activities and support for older people, parents and toddlers and other specific groups when appropriate.

Aims and organisation

The Circuit is committed to developing a Team Ministry to allow the Circuit Staff to use their particular gifts across the whole Circuit.

We seek to develop Spirituality and Discipleship, and to encourage Outreach across the Circuit. We are committed to working with the four Methodist [two Methodist/CofE] Schools within the Circuit.

We seek to engage with the Rural Communities around us and to support the Chaplaincy in the expanding Edge Hill University

Review of the year

During the ninth year of its existence the Circuit has continued to build links between the churches and to find new ways of working together. Due to the restrictions in place due to the Covid-19 Pandemic our buildings have largely been closed since March. The ongoing life of the Circuit has continued through online/telephone and socially distanced communications

Volunteers from the Circuit have made a contribution to the life of the wider community in a variety of ways including: serving on the governing bodies of the four Methodist schools in the Circuit and supporting the work of the Food Banks.

Work with local primary schools has been developed through the decision to appoint a Family & Schools Worker whose remit is to strengthen links between the churches, pupils, staff and parents. Lockdown greatly limited the way that the work could be conducted, but new ways of working digitally were explored and have now been implemented. The Circuit Trustees are continuing to explore ways of supporting the churches elsewhere in the Circuit by finding the most effective ways of using the resources available to them.

The Circuit has made grants available to support the mission of our local Churches and Ecumenical partners. We continue to monitor the best use of our resources and deployment of staff.

In compliance with the Safeguarding policy of the Methodist Church, training sessions continue to be held in order that all required people completed the "Creating Safer Spaces" module.

A number of Circuit Services were held throughout the year thereby strengthening ties between the Churches. Churches were encouraged to deal with outstanding property issues, and given support with various property schemes.

Weekly worship was sustained in all the churches until restrictions meant they had to be closed.

Continued to support World Church, Mission in Britain, Christian Aid, All We Can and to support the work of several local Food Banks. In addition to this Churches responded to crisis appeals at various times through the year, and particularly to find ways of supporting the communities during Lockdown.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

Letting income relates to funds generated from Manse not currently required.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

£40,120 is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure includes maintaining the Circuit office, administrator, family & schools worker, four manses and supporting mission work.

Fund balances

As at 31 August 2020, the net current assets of the Circuit were £57917. These exclude investments held by TMCP and any restricted funds, giving approximately 5 months cover for expenditure.

Plans for 2021/22

Circuit financial plans for the coming year have been prepared on the basis that there will be 3 ordained staff in post. With anticipated cost of living stipend increases combined with an increase in the assessment paid to the district, a circuit church assessment has been set with this in mind

Lancashire West Methodist Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Trustees of the Charity present their Annual report and the audited financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the standing orders of the Methodist Church. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) & "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Full Name of Charity: Lancashire West Methodist Circuit

Registration Charity Number: 1134877

Date of registration 12/03/2010

Main communication address

Emmanuel Methodist United Reformed Church

38 Derby Street

Ormskirk

0 2 0 0 2 0 2 0

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers Rev Michael Tindsley

Rev Stephen Foster

Rev Sue Guénault

Rev Rachel Hope

Rev Rick Preston

Circuit Stewards

Mrs Linda Wedge

Mr Derek Ashcroft

Mrs Lorraine Howarth

Mr Malcolm Roxburgh

Mrs Dilys Lighfoot

Independent examiner *Mr Brian Shufflebotham*

101 Liverpool Road

Bickerstaffe

L39 0EQ

Investment Bankers Central Finance Board of the Methodist Church

Trustees for Methodist Church purposes

Lancashire West Methodist Circuit

Aims and organisation

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

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

Related Parties

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit: Burscough, Holmeswood, Ormskirk, Mawdesley, Trinity, Digmoor (closed Sept 2019), Upholland, Croston, Tarleton, Holmes and the Church at the Centre [Ecumenical Centre, Skelmersdale]

Lancashire West Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

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

Reserves Policy

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

Lancashire West Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP as at June 2021

MINISTERS

Rev Michael Tindsley
Rev Stephen Foster
Rev Sue Guenault
Rev Rick Preston

MINISTERS IN OTHER APPOINTMENTS

SUPERNUMERARY MINISTERS

Rev Dr Geoff Farthing

LAYWORKERS

CIRCUIT STEWARDS

Linda Wedge
Lorraine Howarth
Malcolm Roxburgh
Derek Ashcroft
Dilys Lightfoot
Anne Baldwin

Circuit Local Preachers & Worship Leaders representatives

Dr Julian Butcher

Circuit Meeting Secretary

Jayne Chard

Circuit Safeguarding Co-ordinator

Peter Harrison

Circuit MWiB Secretary

CIRCUIT CHURCH REPRESENTATIVES

Church 1	Burscough Methodist	Rep 1	Brian Guy
		Rep 2	Janet Walton
		Rep 3	Ken Robinson
Church 2	Holmeswood Methodist	Rep 1	Adrian Pendleton
		Rep 2	Margaret Pendleton
		Rep 3	Colin Aspinall
Church 3	Trinity Methodist Croston	Rep 1	George Lloyd
		Rep 2	Christine Fisher
Church 4	Tarleton Methodist	Rep 1	Tom Gregson
		Rep 2	Patricia Barron
Church 5	Holmes Methodist	Rep 1	Keith Ascroft
		Rep 2	Barbara Meynall
		Rep 3	Marion Ascroft
Church 6	Emmanuel Methodist URC	Rep 1	Mark Taylor
		Rep 2	Peter Harrison
		Rep 3	Malcolm Roxburgh
Church 7	Mawdesley Methodist	Rep 1	Jane Allen
		Rep 2	David Allen
		Rep 3	Idris Owen
Church 8	Trinity Methodist URC	Rep 1	Pauline Heyes

	Rep 2	Jenny Ashcroft
Church 9 Upholland Methodist	Rep 1	Peter Atherton
	Rep 2	Jean Bradshaw
Church 10 Church at the Centre	Rep 1	Kim Stanley
	Rep 2	Ken Ashcroft
	Rep 3	Monica Rhead

Financial Statements

For the Year Ending 31 August 2020

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

	Notes to the account	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endow ment Funds	Total 2019-20	
		£	£	£	£	£	£	
Income								
1	Donations and legacies						0	
2	Income from monetary investments	3.1a	297	1,734	4,800		6,831	
3	Income from investment properties	3.1b	250				250	
4	Assessments on Churches	3.1c	190,957				190,957	
5	Capital Receipts /Loan repayments		10,000				10,000	
6	Grants received	3.1d	16,353				16,353	
7	Other charitable income/LBOS	3.1e	2,888		82		2,970	
8	Total income		220,745	1,734	4,800	82	-	227,361
Expenditure								
9	Grants and donations	3.2a	3,690				3,690	
10	Salaries and associated costs		157,408				157,408	
11	Property maintenance (inc Utilities & ins)		8,192		6,849		15,041	
12	Connexal assessment & model trust levy		31,725				31,725	
13	District Assessment & Levy		8,395	2,401			10,796	
14	Depreciation/Loans made	3.2b	14,000				14,000	
15	Office expenses		2,039				2,039	
16	Other outgoings		3,405	192	15,993	-	19,590	
17	Total charitable expenditure		228,854	2,593	22,842	0	0	254,289
18	Gains/(losses) on monetary investments		92,303	-1450			90,853	
19	Gains/(losses) on investment properties						0	
20	Net income/(expenditure)		84,194	-2,309	-18,042	82	0	63,925
21	Transfers between funds		14,298	-12000	-2250	-48	-26,928	
22	Other gains/(losses)/Loans due		11,085				40,687	
23	Net movement in funds		109,577	-14,309	-20,292	34	0	107,242
24	Total funds brought forward		1,235,355	96,038	41,746	48	1,373,187	
25	Total funds carried forward		1,344,932	81,729	21,454	82	-	1,448,197

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2018- 19 £		
Income									
1	Donations and legacies						0		
2	Income from monetary investments	3.1a	331	3,748		83	4,161		
3	Income from investment properties	3.1b	250		5,700		5,950		
4	Assessments on Churches	3.1c	182,896				182,896		
5	Capital Receipts						0		
6	Grants received	3.1d	6,180				6,180		
7	Other charitable income	3.1c	2,708						
8	Total income		192,365	3,748	5,700	-	83	201,895	
Expenditure									
9	Grants and donations	3.2a	8,470				8,470		
10	Salaries and associated costs		140,176				140,176		
11	Property maintenance (including Utilities&Ins)		8,968		4,608		13,577		
12	Connexional assessment		30,057				30,057		
13	District Assessment & CMT Levy		8,991	7,180			16,171		
14	Depreciation/Loans made	3.2b	30,828				30,828		
15	Office expenses		3,177				3,177		
16	Other outgoings		5,033	60,387	5,325	137	36	70,918	
17	Total charitable expenditure		235,700	67,567	9,933	137	36	313,373	
18	Gains/(losses) on monetary investments		31,995	1,663		81	33,739		
19	Gains/(losses) on investment properties								
20	Net income/(expenditure)		-11,340	-62,156	-4,233	-137	128	-77,739	
21	Transfers between funds		30,900	-35,400	22,577	-18,077	0		
22	Other gains/(losses) Loans Due		30,828				30,828		
23	Net movement in funds		50,388	-97,556	18,344	-137	-17,949	-46,911	
24	Total funds brought forward		1,184,967	193,594	23,402	185	17,949	1,420,097	
25	Total funds carried forward		1,235,355	96,038	41,746	48	-	0	1,373,186

Balance Sheet as at 31 August 2020

	Notes	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019/20 £	Totals 2018/19 £
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Fixed Assets

Circuit Manses & Equipment	9	1,276,623					1,276,623	1,184,320
Investment properties							0	0
Investments							0	0
Total fixed assets		1,276,623	0	0	0	0	1,276,623	1,184,320

Current Assets

Debtors		9,401					9,401	10,690
Loans by the Circuit	3.2b	34,828					34,828	30,828
Investments with TMCP			81,729				81,729	96,038
Central Finance Board Deposits		17,106		21,454			38,560	54,862
Cash at Bank and in hand		17,055			82		17,137	23,466
Total current assets		78,390	81,729	21,454	82	0	181,655	215,884

Current liabilities

Creditors (due in under 1 year)		10,081					10,081	27,017
Grants payable within 2020/21							0	0
Total current liabilities		10,081					10,081	27,017
Net current assets/liabilities		68,309	81,729	21,454	82	0	171,574	188,867

Total assets less current liabilities		1,344,932	81,729	21,454	82	0	1,448,197	1,373,187
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Long term liabilities

(due after more than one year)

Grants payable after 2018-19							0	
Loans to the Circuit							0	
							0	
Net assets		1,344,932	81,729	21,454	82	0	1,448,197	1,373,187

Funds of the Circuit

General Fund (Unrestricted)		1,344,932					1,344,932	1,235,355
Circuit Model Trust Fund (Unrestricted)			81,729				81,729	96,038
Designated Funds (Unrestricted)				21,454			21,454	41,746
Total Unrestricted Funds							1,448,115	1,373,139
Restricted Funds					82		82	48
Endowment Funds							0	0
Total Funds		1,344,932	81,729	21,454	82	0	1,448,197	1,373,187

Signed



Circuit Treasurer

Notes to the Accounts 19/20

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletins

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Details of each material fund is disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities. Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

3.1 Incoming Resources

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.

- a) Income from monetary investments relate to CFB & CTMP account interest
- b) See note on investment properties. 4.1
- c) Income from assessments on circuit churches on formula of 'ability to pay' basis.
- d) Grant from Individual church to support additional Presbyter stipend increase
- e) Other income relates to assessments not identified above (£2810)

3.2 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.

a) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. Grants were made to the Connexion Departments and circuit churches to further their mission work and/or make property refurbishments to enable mission outreach.

b) Loans

Loans to churches are made to support work or/and mission with an interest free three year payback period(Emmanuel) or in the case of Tarleton church, to meet fees until church land has been sold

3.3 Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The circuit property (Manse) is shown in the accounts at insured re-instatement value, the latest being professionally carried out in 2016. No depreciation is provided on the buildings 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. See note on the investment properties. Insured value of equipment for use throughout the Circuit, has been, and will be re-valued each year end 2020 value £2872

4.1 Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity. In 2016/17, the property known as 'Roby Mill' was disposed of but a piece of 'Nursery Land' retained with no specific value which is leased to an Allotment Group as approved by the Custodian Trustees. There are no additional investment properties, however one of four manse was not occupied by a minister in over the last 3yrs and is being rented out to provide income to the circuit. This is seen as a short term arrangement, and will be reclassified as investment property rather than manse property in the following years accounts.

4.2 Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

4.3 Debtors and Prepayments

Prepayments on September stipends and associated costs.

4.4 Creditors

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

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting except those who perform the duties of Local Preachers, Supernumeraries and Circuit stewards for travel reimbursement only. Costs are included in 'Other outgoings' - see line 16 in SOFA

Trustee expenses

	2018/19	2019/20
Number of Trustees	6	6
Total Amount	£555	£150

6 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

	2018/19	2019/20
Independent examiner's or auditors' fees for reporting on the accounts	NIL	NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

7 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

	2018/19	2019/20
Gross wages, salaries and benefits in kind	£6,949	£15,159
Employer's National Insurance costs	£0	£0
Pension costs	£417	£909
Total staff costs	£7,366	£16,068

Average number of full-time equivalent employees in the year were:

	2018/19	2019/20
Average number of full-time equivalent employees in the year were:	0	1

8 Capital Commitments and Contingent Liabilities

At the 31st August 2020 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2020

9 Tangible Fixed Assets

Cost or valuation

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	5145	1,175,345		3830	1,184,320
Additions					0
Revaluations (+/-)	406	92,855		-1276	91,985
Disposals (-)					-
Transfers * (+/-)					-
Balance carried forward	5,551	1,268,200	-	2,554	1,276,305

Accumulated depreciation

Balance brought forward				0	0
Depreciation charge for year (-)				0	0
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward				0	0

Net book value

Brought forward	5,145	1,175,345	0	3,830	1,184,320
Carried forward	5,551	1,268,200	0	2,554	1,276,305

10 For information only Money received and passed on to External Organisations

	2018/19	2019/20
	£	£
Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	3285	3315
Balance carried forward	3285	3315
Above relates to collection of connexional grants for churches	0	0

11 Investment assets

The circuit has no Investment properties (see note 4)

12 Loans

The Circuit currently has no loans

13 Summary of fund movements 2020

Fund	Balance at 1st Sept 2019	Income	Expenditure	Transfers	Gains/Loss	Balance at 31st Aug 2020
<u>Unrestricted & Undesignated</u>	£	£		£		£
General	1,235,355	220,745	228,854	14298	103,388	1,344,932
Circuit Model Trust	96,038	1,734	2,593	-12000	-1450.00	81,729
Total	1,331,393	222,479	231,447	2,298	101,938	1,426,661

<u>Designated</u>						
Manses (3/4)	29,832	-	13,979	0		15,853
Manse Letting (1)	3,642	4,800	4,208	-2250		1,984
Assessment Support Fund	4,655		4,655			0
Emergencies & Removals	3,617	-	-			3,617
Total	41,746	4,800	22,842	-2,250	0	21,454

Total Unrestricted	1,373,139	227,279	254,289	48	101,938	1,448,115
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<u>Restricted</u>						
Youth Work	48		48			0
Mission Overseas		82				82
<u>Endowments</u>						
	-					0
	-					0
Total	48	82	48	-	-	82

Total Restricted & Endowment	48	82	48	0	-	82
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Total of all funds	1,373,187	227,361	254,337	48	101,938	1,448,197
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Analysis of Net Assets Between Funds

Fund balances at August 2020 are represented by :

	2019	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019/20
Tangible Fixed Assets	1,184,320	1,276,623				1,276,623
Fixed Asset Investments		-				-
Investments	96,038		81,729			81,729
Current Assets	119,846	78,390		21,454	82	99,926
Current Liabilities	27,017	10,081				10,081
Creditors Due After one Year	-	-				-
Total Fund Value	1,373,187	1,344,932	81,729	21,454	82	1,448,197

Name of Circuit Lancashire West Methodist..... No18/19.....

Declarations and Scrutiny

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

Signature of treasurer  Date 12/5/21

Name and address of treasurer ...
Derek Ashcroft.....

358 Ormskirk Road Skelmersdale
..... Post Code WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 will be* presented to the Circuit meeting held on 07/06/2021.....

Signature of the Chair of the meeting 

Name of the Chair of the meeting Rev Michael C. Tindsley... Date 07/06/2021.....

Independent Examiner's Report to the Trustees of the

Lancashire West Methodist.....Circuit

Charity Number 1134877.....

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lancashire West Methodist Circuit for the year ended 31 August 2020 set out on pages .1 to .9. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

* delete or circle as appropriate

Name of Circuit Lancashire West
Methodist..... No 18/19.....

Independent Examiner's Statement

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

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

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

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

Signature of independent examiner *B. S. S. S.*.....

Name of independent examiner *MR B SUTHERLAND*.....

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

Name of firm (where appropriate) *—*.....

Address 101 Liverpool Road Bickerstaffe.....

Post Code L39 0EQ.....

Date *6/6/21*.....

* delete or circle as appropriate

Declarations and Scrutiny

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

Signature of treasurer  Date 12/5/21

Name and address of treasurer ...
Derek Ashcroft.....

358 Ormskirk Road Skelmersdale
.....Post Code WN8 9AN.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 will be* presented to the Circuit meeting held on 07/06/2021.....

Signature of the Chair of the meeting 

Name of the Chair of the meeting Rev Michael C. Tindsley...Date 07/06/2021.....

Independent Examiner's Report to the Trustees of the

Lancashire West Methodist.....Circuit

Charity Number 1134877.....

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lancashire West Methodist Circuit for the year ended 31 August 2020 set out on pages .1 to .9. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

* delete or circle as appropriate

Name of Circuit Lancashire West

Methodist.....No 18/19.....

Independent Examiner's Statement

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

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

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

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

Signature of independent examiner Bin Shueh

Name of independent examiner MR B SUTUFFLO BOTHAM

Relevant professional qualification of independent examiner FMAAT

Name of firm (where appropriate) —

Address 101 Liverpool Road Bickerstaffe

Post Code L39 0EQ

Date 6/6/21

* delete or circle as appropriate