



**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
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**Lancashire West Methodist Circuit**  
**TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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

L39 9NF

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
		£	£	£	£	£	£
<b>Income</b>							
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
<b>8 Total income</b>		<b>220,745</b>	<b>1,734</b>	<b>4,800</b>	<b>82</b>	<b>-</b>	<b>227,361</b>
<b>Expenditure</b>							
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
<b>17 Total charitable expenditure</b>		<b>228,854</b>	<b>2,593</b>	<b>22,842</b>	<b>0</b>	<b>0</b>	<b>254,289</b>
18 Gains/(losses) on monetary investments		92,303	-1450				90,853
19 Gains/(losses) on investment properties							0
<b>20 Net income/(expenditure)</b>		<b>84,194</b>	<b>-2,309</b>	<b>-18,042</b>	<b>82</b>	<b>0</b>	<b>63,925</b>
21 Transfers between funds		14,298	-12000	-2250	-48		-26,928
22 Other gains/(losses)/Loans due		11,085					40,687
<b>23 Net movement in funds</b>		<b>109,577</b>	<b>-14,309</b>	<b>-20,292</b>	<b>34</b>	<b>0</b>	<b>107,242</b>
24 Total funds brought forward		1,235,355	96,038	41,746	48		1,373,187
<b>25 Total funds carried forward</b>		<b>1,344,932</b>	<b>81,729</b>	<b>21,454</b>	<b>82</b>	<b>-</b>	<b>1,448,197</b>

## 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 £
<b>Income</b>							
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					
<b>8 Total income</b>		<b>192,365</b>	<b>3,748</b>	<b>5,700</b>	<b>-</b>	<b>83</b>	<b>201,895</b>
<b>Expenditure</b>							
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
<b>17 Total charitable expenditure</b>		<b>235,700</b>	<b>67,567</b>	<b>9,933</b>	<b>137</b>	<b>36</b>	<b>313,373</b>
18 Gains/(losses) on monetary investments		31,995	1,663			81	33,739
19 Gains/(losses) on investment properties							
<b>20 Net income/(expenditure)</b>		<b>-11,340</b>	<b>-62,156</b>	<b>-4,233</b>	<b>-137</b>	<b>128</b>	<b>-77,739</b>
21 Transfers between funds		30900	-35400	22577		-18077	0
22 Other gains/(losses) Loans Due		30,828					30828
<b>23 Net movement in funds</b>		<b>50,388</b>	<b>-97,556</b>	<b>18,344</b>	<b>-137</b>	<b>-17,949</b>	<b>-46,911</b>
24 Total funds brought forward		1,184,967	193,594	23,402	185	17,949	1,420,097
<b>25 Total funds carried forward</b>		<b>1,235,355</b>	<b>96,038</b>	<b>41,746</b>	<b>48</b>	<b>0</b>	<b>1,373,186</b>

# 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
	£	£	£	£	£	£	£

## Fixed Assets

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

## 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
<b>Total current assets</b>		<b>78,390</b>	<b>81,729</b>	<b>21,454</b>	<b>82</b>	<b>0</b>	<b>181,655</b>	<b>215,884</b>

## Current liabilities

Creditors (due in under 1 year)		10,081					10,081	27,017
Grants payable within 2020/21							0	0
<b>Total current liabilities</b>		<b>10,081</b>					<b>10,081</b>	<b>27,017</b>
<b>Net current assets/liabilities</b>		<b>68,309</b>	<b>81,729</b>	<b>21,454</b>	<b>82</b>	<b>0</b>	<b>171,574</b>	<b>188,867</b>
<b>Total assets less current liabilities</b>		<b>1,344,932</b>	<b>81,729</b>	<b>21,454</b>	<b>82</b>	<b>0</b>	<b>1,448,197</b>	<b>1,373,187</b>

## Long term liabilities (due after more than one year)

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

## 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
<b>Total Unrestricted Funds</b>							<b>1,448,115</b>	<b>1,373,139</b>
Restricted Funds					82		82	48
Endowment Funds							0	0
<b>Total Funds</b>		<b>1,344,932</b>	<b>81,729</b>	<b>21,454</b>	<b>82</b>	<b>0</b>	<b>1,448,197</b>	<b>1,373,187</b>

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
NIL	NIL
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
£6,949	£15,159
£0	£0
£417	£909
£7,366	£16,068

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

0	1
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## 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	Manse	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
	£	£
<b>Balance brought forward from last year</b>		
Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	3285	3315
<b>Balance carried forward</b>	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**

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

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

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

<b>Total Restricted &amp; Endowment</b>	<b>48</b>	<b>82</b>	<b>48</b>	<b>0</b>	<b>-</b>	<b>82</b>
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<b>Total of all funds</b>	<b>1,373,187</b>	<b>227,361</b>	<b>254,337</b>	<b>48</b>	<b>101,938</b>	<b>1,448,197</b>
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### **Analysis of Net Assets Between Funds**

Fund balances at August 2020 are represented by :

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

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 Mr B. Suttcliffe

Name of independent examiner MR B SUTTCLIFFE

Relevant professional qualification of independent examiner FMAA

Name of firm (where appropriate) —

Address 101 Liverpool Road Bickerstaffe

Post Code L39 0EQ

Date 6/6/21

\* delete or circle as appropriate

September 2020

## 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 Ben Sherr

Name of independent examiner MR B Sutcliffe-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

September 2020