



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 Spencers 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	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

Name of Circuit

Lancashire West
Balance Sheet as at 31 August 2021

Circuit no. 18/19

Notes
Account

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

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 (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 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 further property in the coming year

d) The Digmoor 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
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

20/21	2019/20
£17,439	£15,228
£0	£0
£1,113	£840
£18,552	£16,068

Average number of full-time

1.5	1
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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	Manse	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

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

2020/21	2019/20
0	0
2085	3315
2085	3315
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
Unrestricted & Undesignated	£	£		£		£
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
Designated						
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
Restricted						
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 Circuit Lancashire 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

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.*

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:

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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