

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 Spencers 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 manse 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

		General Fund	Circuit Model Trust	Designated Funds	Restricted Funds	Endowment Funds	Total 2020-21
	Notes to the accounts	(Unrestrict d)	(Unrestrict d)	(unrestrict 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	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

Name of Circuit

Lancashire West

Circuit No 18/19

Balance Sheet as at 31 August 2022

GN

	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2020/21
Note: Account	£	£	£	£	£	£	£

Fixed Assets

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

Current Assets

Debtors	-351					-351	28,400	S
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	T
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	

Current liabilities

Creditors (due in under 1 year)	10,000					10,000		U
Grants payable within 2021-22						0		V
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	

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		V
Loans to the Circuit						0		
						0		
Net assets	834,064	506,800	19,436	547	0	1,360,847	1,513,062	W

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	W
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	

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 Presbyterian 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 manse 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
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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	Manse	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

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

2020/21	21/22
0	0
2085	2100
2085	2100
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 sparate 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  Date 30/5/23

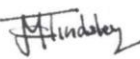
Name and address of treasurer ...Derek Ashcroft.....

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: 

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