

MID CHESHIRE METHODIST CIRCUIT

England & Wales · Charity number 1135031

Details

Other names NORTHWICH AND WINSFORD METHODIST CIRCUIT

Status Registered

Legal form Previously excepted

Registered 2010-03-18

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

Contact

Address Northwich Methodist Outreach Centre
Witton Street
Northwich
CW9 5LP

Phone 01606350764

Website www.midcheshirecircuit.org.uk

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: Church Activities

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£242,219	£301,554	-	-
2024-08-31	£355,147	£318,060	-	-
2023-08-31	£230,819	£287,691	-	-
2022-08-31	£208,720	£260,520	-	-
2021-08-31	£238,882	£313,342	-	-

Trustees

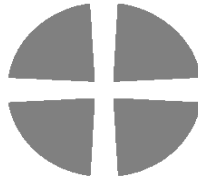
Name	Role	Appointed
Janet Christine Aspey	Chair	2025-03-01
ANDREW PRATT		2018-01-01
ANGELA MOUNFIELD		2020-12-19
ANN ROWLANDS		2019-01-01
Allen Moyo		2023-09-01
BARBARA BRIGGS		2019-01-01
BARBARA DENT		2023-01-01
COLIN ROY WEBB		2023-01-01
Catharine Walmsley		2025-09-01
Deacon Timothy Coleman		2024-01-01
GRAEME ELLIOT SOUTAR		2000-01-01
JANET ATHERTON		2024-01-01
JOHN HULME		2015-09-01
JOHN JEREMY COLLIER FREEMAN		2003-09-01
Kathryn Margaret Johnson		2025-09-01
Kathryn Patricia Craig		2011-09-01
Lindsay Hough		2025-09-01
Linsay Hough		2025-09-01
Margaret Done		2014-09-01
Maureen Ethel Frith		2025-09-01
Michael Arthur Fellows		2015-09-01
Michael Wells		2016-09-01
Mike Hornby		2018-06-19
PAMELA JANICE WELLS		2024-01-01
PAUL BAILEY		2011-09-01
PETER WORRALL-DUTTON		2000-01-01
REV PAT BILLSBORROW		2007-04-09

Name	Role	Appointed
ROY ALEC CRAIG		2007-09-01
Rachel Gilbert-Bratt		2015-09-01
Robert Woodcock		2017-09-01
Rosemary Gilbert		2016-08-31
SEONAIID SEONAIID		2019-01-01
SHIRLEY DIANNE HASSALL		2019-01-01
STEPHEN RIGBY		2005-01-01
SUSAN CHRISTY RIPLEY		2021-01-01
Simon Geoffrey Hayes		2025-09-01
helen pauline williams		2013-09-01
irene may collie		2000-09-01
janet susan wardle		2025-09-01
katherine mary tunnicliffe		2016-09-01
lynne cieka		2000-09-01
michael wesley newman		2017-09-01
olwyn whittaker		2010-09-01
pauline hesketh robbins		2013-09-01
roger trevor jones		2000-09-01
susan jane treeton		2013-09-01

MID CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1135031

Accounts



**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2025**

Mid Cheshire Methodist

Circuit

Registered Charity - Registration number

1135031

Chester and Stoke on Trent	District No / Circuit No	11/04/2021
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Ministers

Rev Janet Aspey (Superintendent)
Rev Allen Moyo
Deacon Shirley Hassall
Deacon Tim Coleman

Circuit Stewards

31st August 2024	31st August 2025
Mrs I Collie	Mrs K Craig
Mrs K Craig	Mrs P Wells
Mr M Fellows	Mr M Newman
Mrs R Gilbert-Bratt	
Mr M Newman	

Circuit Treasurer

Mr M Newman

**Mid Cheshire Methodist Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2025

Introduction

The Circuit is made up of fourteen individual churches plus the Northwich Methodist Outreach Centre witnessing the Methodist faith and promoting Christian faith and values within their local community. Included in that total here are two local ecumenical partnerships, one with St Mary's Church Weaverham, one with the United Reform Church, Castle.

Aims and organisation

Showing God's love to the world and especially to the people of Northwich, Winsford and the surrounding area.

Review of the year

During the period there have been 14 churches practising according to the Methodist faith and values.

During this period the Circuit was staffed by four full time Ministers, two Presbyters, Rev Janet Aspey and Rev Allen Moyo and two Deacons, Deacon Shirley Hassall and Deacon Tim Coleman.

Income Trends

Circuit income is primarily drawn from the Assessments paid by the circuit churches. A secondary income stream is from the hiring out of the Northwich Methodist Outreach (NMOC) Centre. Our capital reserves are held primarily in the Model Trust Funds held by the Trustees for Methodist Church Purposes (TMCP).

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Our main expenditure is on Ministers' stipends and their personal expenses plus the cost of the Manses in terms of Utilities paid for by the Circuit and maintenance. There are major payments to the Chester & Stoke District, plus contributions to the wider Connexion to support the funding of the work of the Methodist Church. During the year there was a significant drawdown from Reserves (£70k) to facilitate our Missional objectives and to support the fourth Minister.

Fund balances

As at 31 August 2025 the cash at bank in the Circuit were some £48k giving just under 2 months cover for day to day expenditure. The deposit accounts showing balances of £258k however this sum will reduce further as withdrawals are made to finance the mission project. It is anticipated that from end August 2026 we shall revert to three full time Ministers

Plans for 2025/2026

Circuit financial plans for the current year commencing 1st September 2025 were prepared on the basis of four full time ordained staff with anticipated stipend increases combined with an increase in the assessment paid to the district such that on average an increase in expenditure on those costs of around 5% is anticipated. The quarterly Assessments and therefore the principal Circuit income were not changed during the reporting period.

Mid Cheshire Methodist Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2019 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Mid Cheshire Methodist Circuit

Registration Charity Number: 1135031

Date of registration: 18 March 2010

Main communication address: Northwich Methodist Church, Witton Street, Northwich, Cheshire, CW9 5LP

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

Governance of the Circuit is vested in the Circuit Leadership Team comprising the four Ministers and five Circuit Stewards.

Full membership is shown as Appendix A to this report.

Mr Mike Newman acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.

Independent examiner: Murray Smith LLP, Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU

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

Mid Cheshire Methodist Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Mid Cheshire 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 and the Circuit management 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 Chester & Stoke District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the Circuit during the period September 2024 until August 2025:

Barnton, Castle, Comberbach, Davenham, Hartford, Little Budworth, Lostock Green
Pickmere, Sandiway, Shurlach, St Andrews, Trinity, Weaver, Weaverham

Mid Cheshire Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team 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 Mid Cheshire Methodist 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 Mid Cheshire Methodist 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.

The Circuit Safeguarding Officer is Mrs Kate Tunnicliffe.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 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.

Reserves are the sum totals of the designated net assets, restricted and unrestricted, which includes the net amount available in the Model Trust Fund No. 4363 held by the Trustees for Methodist Church Purposes (TMCP). Resulting from changes to Methodist Church Standing Orders Circuit Model Trust Funds are now categorised as unrestricted funds and may in effect, be used for any Methodist purpose.

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2024-25 £
Income							
1 Donations and legacies	4	4,526	-	-	-	-	4,526
2 Income from monetary investments	7	2,206	12,073	-	142	-	14,421
3 Income from investment properties		-	-	-	-	-	-
4 Assessments on Churches		209,974	-	-	-	-	209,974
5 Capital Receipts		-	-	-	-	-	-
6 Grants received		5,000	-	-	-	-	5,000
7 Other charitable income	6	8,298	-	-	-	-	8,298
8 Total income		230,004	12,073	-	142	-	242,219
Expenditure							
9 Grants and donations		10,185	-	-	-	-	10,185
10 Salaries and associated costs		166,993	-	-	-	-	166,993
11 Property maintenance		7,921	-	-	-	-	7,921
12 Connexional assessment & model trust levy		-	-	-	-	-	-
13 District Assessment & Levy		54,204	-	-	-	-	54,204
14 Depreciation		948	-	-	-	-	948
15 Office expenses		33,658	1,064	-	-	-	34,722
16 Other outgoings		11,403	15,036	-	142	-	26,581
17 Total charitable expenditure		285,312	16,100	-	142	-	301,554
18 Gains/(losses) on monetary investments		-	9	-	10	-	19
19 Gains/(losses) on investment properties		-	-	-	-	-	-
20 Net income/(expenditure)		(55,308)	(4,018)	-	10	-	(59,316)
21 Transfers between funds		70,000	(70,000)	-	-	-	-
22 Other gains/(losses)		-	-	-	-	-	-
23 Net movement in funds		14,692	(74,018)	-	10	-	(59,316)
24 Total funds brought forward		1,646,862	327,206	-	5,920	-	1,979,988
25 Total funds carried forward		1,661,554	253,188	-	5,930	-	1,920,672

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
1	Donations and legacies	4	1,366	-	-	-	1,366
2	Income from monetary investments	7	1,411	16,429	-	183	18,023
3	Income from investment properties		-	-	-	-	-
4	Assessments on Churches		211,479	-	-	-	211,479
5	Capital Receipts		-	62,279	-	-	62,279
6	Grants received		-	-	-	-	-
7	Other charitable income	6	44,000	18,000	-	-	62,000
8	Total income		258,256	96,708	-	183	355,147
Expenditure							
9	Grants and donations		-	-	-	-	-
10	Salaries and associated costs		134,240	-	-	-	134,240
11	Property maintenance		55,242	-	-	-	55,242
12	Connexional assessment & model trust levy		-	-	-	-	-
13	District Assessment & Levy		52,625	-	-	-	52,625
14	Depreciation		-	-	-	-	-
15	Office expenses		33,914	832	-	-	34,746
16	Other outgoing		19,418	21,606	-	183	41,207
17	Total charitable expenditure		295,439	22,438	-	183	318,060
18	Gains/(losses) on monetary investments		-	-	-	377	377
19	Gains/(losses) on investment properties		-	-	-	-	-
20	Net income/(expenditure)		(37,183)	74,270	-	377	37,464
21	Transfers between funds		40,000	(40,000)	-	-	-
22	Other gains/(losses)		-	-	-	-	-
23	Net movement in funds		2,817	34,270	-	377	37,464
24	Total funds brought forward		1,644,045	292,936	-	5,543	1,942,524
25	Total funds carried forward		1,646,862	327,206	-	5,920	1,979,988

Balance Sheet as at 31 August 2025

Notes to the Accounts		General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024/25 £	Totals 2023/24 £
Fixed Assets								
Circuit Manses & Equipment	11	958,619					958,619	951,445
Investment properties	11	696,239					696,239	696,239
Investments							-	
Total fixed assets		1,654,858	-	-	-	-	1,654,858	1,647,684
Current Assets								
Debtors	12	3,151					3,151	2,818
Loans by the Circuit							-	-
Investments with TMCP	12		252,695		5,930		258,625	332,633
Central Finance Board Deposits	12	39,240	493				39,733	44,604
Cash at Bank and in hand	12	8,561					8,561	2,147
Total current assets		50,952	253,188	-	5,930	-	310,070	382,202
Current liabilities								
Creditors (due in under 1 year)	13	44,256					44,256	49,898
Grants payable							-	-
Total current liabilities		44,256	-	-	-	-	44,256	49,898
Net current assets/liabilities		6,696	253,188	-	5,930	-	265,814	332,304
Total assets less current liabilities		1,661,554	253,188	-	5,930	-	1,920,672	1,979,988
Long term liabilities (due after more than one year)								
Grants payable							-	-
Loans to the Circuit							-	-
Net assets		1,661,554	253,188	-	5,930	-	1,920,672	1,979,988
Funds of the Circuit								
General Fund (Unrestricted)		1,661,554					1,661,554	1,646,862
Circuit Model Trust Fund (Unrestricted)			253,188				253,188	327,206
Designated Funds (Unrestricted)				-			-	-
Total Unrestricted Funds							1,914,742	1,974,068
Restricted Funds					5,930		5,930	5,920
Endowment Funds						-	-	-
Total Funds		1,661,554	253,188	-	5,930	-	1,920,672	1,979,988

Signed

Signed by:

Michael Wesley Newman

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Circuit Treasurer

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2019 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

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. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

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

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.

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

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

The other fixed assets are shown at costs and depreciated at the following annual rates in order to write off each asset over its estimated useful life.

Other fixed asset - 5 years Straight Line

Investment Properties

Investment properties are included at fair value. Gains are recognised in the income statement.

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.

Debtors and Prepayments

The prepayment included in the accounts is in respect of rates and insurance.

Creditors

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

Mid Cheshire Methodist

Circuit

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2025 Total	2024 Total
	£000	£000	£000	£000	£000
Donations	4,526	-	-	4,526	1,366
Legacies	-	-	-	-	-
Total	4,526	-	-	4,526	1,366

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2025 Total	2024 Total
	£000	£000	£000	£000	£000
Sale of Land	-	-	-	-	-
Total	-	-	-	-	-

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2025 Total	2024 Total
	£000	£000	£000	£000	£000
Other income	8,298	-	-	8,298	62,000
Grants received	-	-	-	-	-
Total	8,298	-	-	8,298	62,000

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2025 Total	2024 Total
	£000	£000	£000	£000	£000
Central Finance Board	2,206	-	-	2,206	1,411
TMCP	-	12,083	142	12,225	16,612
Other	-	-	-	-	-
Total	2,206	12,083	142	14,431	18,023

Mid Cheshire Methodist	Circuit
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8. Payment to Trustees

	This year	Last year
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	<input type="text"/>	<input type="text"/>
Number of trustees who were paid expenses	<input type="text"/>	<input type="text"/>
Nature of the expenses	<input style="width: 100%;" type="text"/>	
Total amount paid	<input type="text"/>	<input type="text"/>

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	925	841
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	<input type="text"/>	<input type="text"/>

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	126,022	101,629
Employer's National Insurance costs	16,049	9,061
Pension costs	24,921	23,550
Total staff costs	166,992	134,240
 Average number of staff employed during the year were:	 <input type="text" value="5"/>	 <input type="text" value="4"/>

11 Tangible Fixed Assets and Investment Properties

4 manses (4 - 2024), located in Lostock Gralam, Northwich, Winsford and Cuddington.
 Other fixed assets consist on a van.
 Investment property is the Northwich Methodist Outreach Centre located in Northwich.

Cost or valuation

	Investment Properties £	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	696,239			951,445		-			1,647,684
Additions						8,122			8,122
Revaluations (+/-)									-
Disposals (-)									-
Transfers* (+/-)									-
Balance carried forward	696,239	-	-	951,445	-	8,122	-	-	1,655,806

Accumulated depreciation

**Basis						SL		
** Rate						5		

Balance brought forward									
Depreciation charge for year (-)						948			948
Revaluations (+/-)									
Disposals (-)									
Transfers* (+/-)									
Balance carried forward						948			948

Net book value

Brought forward	696,239	-	-	951,445	-	-	-	-	1,647,684
Carried forward	696,239	-	-	951,445	-	7,174	-	-	1,654,858

Manses:	
Lostock Gralam	180,285
Northwich	273,005
Winsford	222,082
Cuddington	276,073
	951,445

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

	Mid Cheshire Methodist	Circuit
	This year	Last year
	£	£
12. Analysis of current assets		
Debtors and prepayments		
Pre paid assessments		
Accrued income		
Other debtors	3,151	2,818
Total debtors and prepayments	3,151	2,818
Current investments		
Investments with TMCP	258,625	332,633
Analysis of cash at bank		
Bank balance held in Natwest	8,561	2,147
Bank balance held in Central Finance Board	39,733	44,604
Bank balance held in other	-	-
Total Cash and Bank	48,294	46,751
13. Analysis of current liabilities and long term creditors		
Trade Creditors		
Other Creditors	44,256	49,898
Total Current Liabilities	44,256	49,898
14. Capital Commitments and Contingent Liabilities		

At the 31 August 2025 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31 August 2025.

Name of Circuit: Mid Cheshire Methodist Circuit

No: 1135031

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signed by:
Signature of treasurer *Michael Wesley Newman* Date 25th March 2026
FB6151C0BE77450...

Name and address of treasurer Michael Wesley Newman
5 Cherry Tree Avenue, Barnton, Northwich, Cheshire Post Code CW8 4LX
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Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 have been presented to the Circuit meeting held on 12th March 2026

DocuSigned by:
Signature of the Chair of the meeting *Janet Aspey*
DA1DDDE094EA438...

Name of the Chair of the meeting Rev. Janet Aspey Date 25th March 2026

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

Charity Number 1135031

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Mid Cheshire Methodist Circuit for the year ended 31 August 2025. 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.

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 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.
- the trustees' annual report is not consistent with the 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.

Signature of independent examiner DocuSigned by:
Nicola Tucker
C1E3F835F026457...

Name of independent examiner Nicola Tucker

Relevant professional qualification of independent examiner ICAEW FCA

Name of firm (where appropriate) Murray Smith LLP

Address Darland House, 44 Winnington Hill,
Northwich Post Code CW8 1AU

Date 25th March 2026

THE METHODIST CHURCH

Appendix A

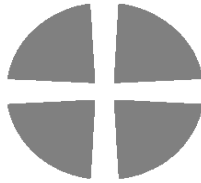
MEMBERS OF THE CIRCUIT LEADERSHIP TEAM – 31ST AUGUST 2025

Rev Janet Aspey	Superintendent Minister
Rev Allen Moyo	Presbyter
Mrs Shirley Hassall	Deacon
Mr Tim Coleman	Deacon
Mrs Kathryn Craig	Lay Pastor
Mr Mike Newman	Circuit Treasurer
Mrs Pamela Wells	Circuit Stewards

MID CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1135031

Accounts



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

Mid Cheshire Methodist

Circuit

Registered Charity - Registration number

1135031

Chester and Stoke on Trent	District No / Circuit No	11/04/2011
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Ministers

Rev Janet Aspey (Superintendent)
Rev Allen Moyo
Deacon Shirley Hassall

Circuit Stewards

<u>31st August 2023</u>	<u>31st August 2024</u>
Mrs I Collie	Mrs I Collie
Mrs K Craig	Mrs K Craig
Mr M Fellows	Mr M Fellows
Mrs R Gilbert-Bratt	Mrs R Gilbert-Bratt
Mr M Newman	Mr M Newman

Circuit Treasurer

Mr M Newman

**Mid Cheshire Methodist Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

The Circuit is made up of fourteen individual churches plus the Northwich Methodist Outreach Centre witnessing the Methodist faith and promoting Christian faith and values within their local community. There are two local ecumenical partnerships, one with St Mary's Church Weaverham, one with the United Reform Church, Castle.

Aims and organisation

Showing God's love to the world and especially to the people of Northwich, Winsford and the surrounding area.

Review of the year

During the period of the audit there have been 14 churches practising according to the Methodist faith and values.

During this period the Circuit was staffed by three full time Ministers, two Presbyters, Rev Janet Aspey and Rev Allen Moyo and one Deacon, Dcn Shirley Hassall. At the end of the period we were joined by a second Deacon, Tim Coleman.

Income Trends

Circuit income is primarily drawn from the Assessments paid by the circuit churches. A secondary income stream is from the hiring out of the Northwich Methodist Outreach (NMOC) Centre. Our capital reserves are held primarily in the Trustees for Methodist Church Purposes (TMCP). This was augmented by the sale of Chester Road, Winsford chapel but substantial amounts were withdrawn from TMCP funds to complete Manse refurbishment.

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Our main expenditure is on Ministers' stipends and their personal expenses plus the cost of the Manses in terms of Utilities paid for by the Circuit and maintenance. There are major payments to the Chester & Stoke District. plus contributions to the wider Connexion to support the funding of the work of the Methodist Church. In the following year a large sum (£70,000) will be needed to finance the fourth Minister and enable the Mission project to be realised.

Fund balances

As at 31 August 2024 the net cash position of the Circuit were some £46,250 giving approximately 57 days cover for expenditure. The capital account is showing net assets of £322,600 however this sum will reduce as a substantial withdrawal is made to finance the mission project

Plans for 2024/2025

Circuit financial plans for the current year were prepared on the basis of four full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that on average an increase in expenditure on those costs of around 5% is anticipated. Because no replacement was found for the departed Minister, Rev Frances Ballantyne total expenditure was substantially less for the financial year than originally expected.

Mid Cheshire Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Mid Cheshire Methodist Circuit

Registration Charity Number: 1135031

Date of registration: 18 March 2010

Main communication address: Northwich Methodist Church, Witton Street, Northwich, Cheshire, CW9 5LP

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

Governance of the Circuit is vested in the Circuit Leadership Team comprising the four Ministers and five Circuit Stewards.

Full membership is shown as Appendix A to this report.

Mr Mike Newman acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.

Independent examiner: *Murray Smith LLP, Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU*

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

Mid Cheshire Methodist Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Mid Cheshire 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 and the Circuit management 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 Chester & Stoke District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the Circuit during the period September 2023 until August 2024:

Barnton, Castle, Comberbach, Davenham, Hartford, Little Budworth, Lostock Green
Pickmere, Sandiway, Shurlach, St Andrews, Trinity, Weaver, Weaverham

Mid Cheshire Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team 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 Mid Cheshire Methodist 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 Mid Cheshire Methodist 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.

Supernumerary Minister Rev Pat Billsborrow has agreed to co-ordinate the Circuit's Safeguarding process with help and support from the District Team. The new Circuit Safeguarding Officer is Mrs Kate Tunnicliffe.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 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.

Reserves are the sum totals of the designated net assets, restricted and unrestricted, which includes the net amount available in the Model Trust Fund No. 4363 held by the Trustees for Methodist Church Purposes (TMCP). Resulting from changes to Methodist Church Standing Orders Circuit Model Trust Funds are now categorised as unrestricted funds and may in effect, be used for any Methodist purpose.

Mid Cheshire Methodist Circuit

Circuit No 1135031

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
1	Donations and legacies	1,366	-	-	-	-	1,366
2	Income from monetary investments	1,411	16,429	-	183	-	18,023
3	Income from investment properties	-	-	-	-	-	-
4	Assessments on Churches	211,479	-	-	-	-	211,479
5	Capital Receipts	-	62,279	-	-	-	62,279
6	Grants received	-	-	-	-	-	-
7	Other charitable income	44,000	18,000	-	-	-	62,000
8	Total income	258,256	96,708	-	183	-	355,147
Expenditure							
9	Grants and donations	-	-	-	-	-	-
10	Salaries and associated costs	134,240	-	-	-	-	134,240
11	Property maintenance	55,242	-	-	-	-	55,242
12	Connexional assessment & model trust levy	-	-	-	-	-	-
13	District Assessment & Levy	52,625	-	-	-	-	52,625
14	Depreciation	-	-	-	-	-	-
15	Office expenses	33,914	832	-	-	-	34,746
16	Other outgoings	19,418	21,606	-	183	-	41,207
17	Total charitable expenditure	295,439	22,438	-	183	-	318,060
18	Gains/(losses) on monetary investments	-	-	-	377	-	377
19	Gains/(losses) on investment properties	-	-	-	-	-	-
20	Net income/(expenditure)	(37,183)	74,270	-	377	-	37,464
21	Transfers between funds	40,000	(40,000)	-	-	-	-
22	Other gains/(losses)	-	-	-	-	-	-
23	Net movement in funds	2,817	34,270	-	377	-	37,464
24	Total funds brought forward	1,644,045	292,936	-	5,543	-	1,942,524
25	Total funds carried forward	1,646,862	327,206	-	5,920	-	1,979,988

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1	Donations and legacies	1,323	-	-	-	-	1,323
2	Income from monetary investments	745	9,321	-	171	-	10,237
3	Income from investment properties	-	-	-	-	-	-
4	Assessments on Churches	208,757	-	-	-	-	208,757
5	Capital Receipts	-	-	-	-	-	-
6	Grants received	-	-	-	-	-	-
7	Other charitable income	10,502	-	-	-	-	10,502
8	Total income	221,327	9,321	-	171	-	230,819
Expenditure							
9	Grants and donations	-	-	-	-	-	-
10	Salaries and associated costs	158,627	-	-	-	-	158,627
11	Property maintenance	9,224	10,500	-	-	-	19,724
12	Connexional assessment & model trust levy	-	-	-	-	-	-
13	District Assessment & Levy	48,100	-	-	-	-	48,100
14	Depreciation	-	-	-	-	-	-
15	Office expenses	31,052	957	-	-	-	32,009
16	Other outgoings	12,779	16,436	-	16	-	29,231
17	Total charitable expenditure	259,782	27,893	-	16	-	287,691
18	Gains/(losses) on monetary investments	-	(207)	-	(216)	-	(423)
19	Gains/(losses) on investment properties	-	-	-	-	-	-
20	Net income/(expenditure)	(38,455)	(18,779)	-	(61)	-	(57,295)
21	Transfers between funds	25,156	(25,000)	-	(156)	-	-
22	Other gains/(losses)	-	-	-	-	-	-
23	Net movement in funds	(13,299)	(43,779)	-	(217)	-	(57,295)
24	Total funds brought forward	1,657,343	336,715	-	5,760	-	1,999,818
25	Total funds carried forward	1,644,045	292,936	-	5,543	-	1,942,524

Balance Sheet as at 31 August 2024

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

Fixed Assets

Circuit Manses & Equipment		951,445				951,445	951,445
Investment properties		696,239				696,239	696,239
Investments						-	
Total fixed assets		1,647,684	-	-	-	1,647,684	1,647,684

Current Assets

Debtors		2,818				2,818	2,718
Loans by the Circuit						-	-
Investments with TMCP			326,713		5,920	332,633	297,986
Central Finance Board Deposits		44,111	493			44,604	39,218
Cash at Bank and in hand		2,147				2,147	3,756
Total current assets		49,076	327,206	-	5,920	382,202	343,678

Current liabilities

Creditors (due in under 1 year)		49,898				49,898	48,838
Grants payable within 2022-23						-	-
Total current liabilities		49,898	-	-	-	49,898	48,838
Net current assets/liabilities		(822)	327,206	-	5,920	332,304	294,840

Total assets less current liabilities		1,646,862	327,206	-	5,920	1,979,988	1,942,524
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Long term liabilities

(due after more than one year)							
Grants payable after 2022-23						-	-
Loans to the Circuit						-	-
						-	-
Net assets		1,646,862	327,206	-	5,920	1,979,988	1,942,524

Funds of the Circuit

General Fund (Unrestricted)		1,646,862				1,646,862	1,644,045
Circuit Model Trust Fund (Unrestricted)			327,206			327,206	292,936
Designated Funds (Unrestricted)				-		-	-
Total Unrestricted Funds						1,974,068	1,936,981
Restricted Funds					5,920	5,920	5,543
Endowment Funds						-	-
Total Funds		1,646,862	327,206	-	5,920	1,979,988	1,942,524

Signed

Signed by:

Mike Newman

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Circuit Treasurer

Notes to the Accounts

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 the Financial Reporting Standard 102.

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. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

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

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.

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

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

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

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.

Debtors and Prepayments

The prepayment included in the accounts is in respect of rates and insurance.

Creditors

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

Mid Cheshire Methodist	Circuit
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4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£000	£000	£000	£000	£000
Donations	1,366	-	-	1,366	1,323
Legacies	-	-	-	-	-
Total	1,366	-	-	1,366	1,323

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£000	£000	£000	£000	£000
Sale of Land	-	-	-	-	-
Total	-	-	-	-	-

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£000	£000	£000	£000	£000
Other income	44,000	18,000	-	62,000	10,502
Grants received	-	-	-	-	-
Total	44,000	18,000	-	62,000	10,502

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£000	£000	£000	£000	£000
Central Finance Board	1,411	-	-	1,411	745
TMCP	-	16,429	183	16,612	9,492
Other	-	-	-	-	-
Total	1,411	16,429	183	18,023	10,237

Mid Cheshire Methodist	Circuit
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8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£	
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£	841	793
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£		

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£	101,629	118,934
Employer's National Insurance costs	£	9,061	10,576
Pension costs	£	23,550	29,117
Total staff costs	£	134,240	158,627
 Average number of staff employed during the year were:		 4	 5

11 Tangible Fixed Assets

Detail of assets held,
 State number of manses, specifically reference other buildings managed by the circuit and separately identify property treated as investment property.
 Provided summary information in respect of other categories and specific reference should be made in respect of any assets under construction.

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			951,445		-			951,445
Additions								-
Revaluations (+/-)								-
Disposals (-)								-
Transfers * (+/-)								-
Balance carried forward	-	-	951,445	-	-	-	-	951,445

Accumulated depreciation

**Basis							
** Rate							

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

Net book value

Brought forward	-	-	951,445	-	-	-	-	951,445
Carried forward	-	-	951,445	-	-	-	-	951,445

Manses:	
Lostock Gralam	180,285
Northwich	273,005
Winsford	222,082
Cuddington	276,073
	951,445

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Mid Cheshire Methodist	Circuit
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12. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income		
Other debtors	2,818	2,718
Total debtors and prepayments	2,818	2,718

Analysis of cash at bank

Bank balance held in Natwest	2,147	3,756
Bank balance held in Central Finance Board	44,604	39,218
Bank balance held in other	-	-
Total Cash and Bank	46,751	42,974

13. Analysis of current liabilities and long term creditors

Trade Creditors	£		
Other Creditors	£	49,898	48,838
Total Current Liabilities	£	49,898	48,838

14. Capital Commitments and Contingent Liabilities

At the 31 August 2024 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31 August 2024.

Name of Circuit: Mid Cheshire Circuit

No: 1135031

Declarations and Scrutiny

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

Signed by:
Signature of treasurer ... *Mike Newman* Date 08-05-2025
4A9B7B97BAA4426...

Name and address of treasurer
Mike Newman
5 Cherry Tree Avenue, Barnton, Northwich, Cheshire Post Code CW8 4LX

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on 18/09/2024

Signed by:
Signature of the Chair of the meeting ... *Rev. Allen Moyo*

Name of the Chair of the meeting Rev. Allen Moyo Date 09-05-2025

Independent Examiner's Report to the Trustees of the Mid Cheshire Circuit

Charity Number 1135031

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Mid Cheshire Circuit for the year ended 31 August 2024. 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').

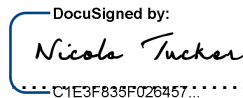
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Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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
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- the trustees' annual report is not consistent with the 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.

DocuSigned by:

 C1E3F835F026457...

Signature of independent examiner

Nicola Tucker

Name of independent examiner

ICAEW ACA

Relevant professional qualification of independent examiner

Name of firm (where appropriate) Murray Smith LLP

Address

Darland House, 44 Winnington Hill,

Northwich

Post Code CW8 1AU

Date 09-05-2025

THE METHODIST CHURCH

Appendix A

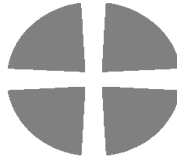
MEMBERS OF THE CIRCUIT LEADERSHIP TEAM – 31ST AUGUST 2024

Rev Janet Aspey	Superintendent Minister
Rev Allen Moyo	Presbyter
Mrs Shirley Hassall	Deacon
Mrs Kathryn Craig	Lay Pastor
Mr Mike Newman	Circuit Treasurer
Mrs Irene Collie	Senior Circuit Steward
Mrs Rachel Gilbert-Bratt	Circuit Steward
Mr Michael Fellows	Circuit Steward

MID CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1135031

Accounts



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

Mid Cheshire Methodist

Circuit

Registered Charity - Registration number

1135031

Chester and Stoke on Trent **District No / Circuit No** 11/04/2011

Ministers

Rev Janet Aspey (Superintendent)
Rev Frances Ballantyne
Rev Allen Moyo
Deacon Shirley Hassall

Circuit Stewards

31st August 2021	31st August 2022
Mrs I Collie	Mrs I Collie
Mrs K Craig	Mrs K Craig
Mr M Fellows	Mr M Fellows
Mrs R Gilbert-Bratt	Mrs R Gilbert-Bratt
Mr M Newman	Mr M Newman

Circuit Treasurer

Mr M Newman

**Mid Cheshire Methodist Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

The Circuit is made up of fifteen individual churches plus the Northwich Methodist Outreach Centre witnessing the Methodist faith and promoting Christian faith and values within their local community.

Aims and organisation

Showing God's love to the world and especially to the people of Northwich, Winsford and the surrounding area.

Review of the year

During the period there have been 15 churches practising according to the Methodist faith and values.

As anticipated we said goodbye at the end of the period to Rev Chris Pritchard who had served the Circuit for 7 years, the last 5 as Superintendent. He was replaced by Rev Janet Aspey. In place of Rev Harold Stuteley we welcomed an Overseas Minister and his family - Rev Allen Moyo.

The Circuit is staffed by 3 full time Presbyters and one full time Deacon.

Income Trends

Circuit income is primarily drawn from the Assessments paid by the circuit churches. A secondary income stream is from the hiring out of the Northwich Methodist Outreach (NMOC) Centre. It has been necessary to transfer a significant sum from the TMCP fund which has been augmented by the sale of Moulton and Cuddington chapels.

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Our main expenditure is on Ministers' stipends and their personal expenses plus the cost of the Manses in terms of Utilities paid for by the Circuit and maintenance. There are major payments to the Chester & Stoke District . plus contributions to the wider Connexion of which a significant part is used to fund the work of the wider Methodist Church.

Fund balances

As at 31 August 2022 the net current assets of the Circuit were in line with the reserve policy. The capital account is showing net assets of £342,000 however this sum will reduce as shortfalls in the yearly current account are made good.

Plans for 2022/2023

Circuit financial plans for the coming year have been prepared on the basis of four full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that on average an increase in expenditure on those costs of around 4% is anticipated. Money has been withdrawn from TCMP Model Trust Funds primarily to cover heavy expenditure on the Manses. Two chapels have been granted temporary relief of 50% of their Assessment payments to tide them over cash flow problems.

Mid Cheshire Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Mid Cheshire Methodist Circuit

Registration Charity Number: 1135031

Date of registration: 18 March 2010

Main communication address: Northwich Methodist Church, Witton Street, Northwich, Cheshire, CW9 5LP

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

Governance of the Circuit is vested in the Circuit Leadership Team comprising the four Ministers and five Circuit Stewards.

Full membership is shown as Appendix A to this report.

Mr Mike Newman acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.

Independent examiner: *Murray Smith LLP, Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU*

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

Mid Cheshire Methodist Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Mid Cheshire 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 and the circuit management 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 Chester & Stoke District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit:

Barnton, Castle, Chester Road, Comberbach,
Davenham, Hartford, Little Budworth, Lostock Green,
Pickmere, Sandiway, Shurlach, St Andrews, Trinity, Weaver, Weaverham

Mid Cheshire Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team 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 Mid Cheshire Methodist 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 Mid Cheshire Methodist 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.

Supernumerary Minister Rev Pat Billsborrow has agreed to co-ordinate the Circuit's Safeguarding process with help and support from the District Team.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 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.

Reserves are the sum totals of the designated net assets, restricted and unrestricted, which includes the net amount available in the Model Trust Fund No. 4363 held by the Trustees for Methodist Church Purposes (TMCP). Resulting from changes to Methodist Church Standing Orders in 2009, Circuit Model Trust Funds are now categorised as unrestricted funds and may, in effect, be used for any Methodist purpose.

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	4,042					4,042
2 Income from monetary investments	120	1,386		135		1,641
3 Income from investment properties						-
4 Assessments on Churches	154,771					154,771
5 Capital Receipts		463,476				463,476
6 Grants received						-
7 Other charitable income	15,543					15,543
8 Total income	174,476	464,862	-	135	-	639,473
Expenditure						
9 Grants and donations	2,518					2,518
10 Salaries and associated costs	141,701					141,701
11 Property maintenance	53,162					53,162
12 Connexional assessment & model trust levy						-
13 District Assessment & Levy	47,528					47,528
14 Depreciation						-
15 Office expenses	33,339	250				33,589
16 Other outgoings	14,317	150,925		18		165,260
17 Total charitable expenditure	292,565	151,175	-	18	-	443,758
18 Gains/(losses) on monetary investments		(328)		(341)		(669)
19 Gains/(losses) on investment properties						
20 Net income/(expenditure)	(118,089)	313,359	-	(224)	-	195,046
21 Transfers between funds	65,117	(65,000)		(117)		-
22 Other gains/(losses)						
23 Net movement in funds	(52,972)	248,359	-	(341)	-	195,046
24 Total funds brought forward	1,710,315	88,356		6,101		1,804,772
25 Total funds carried forward	1,657,343	336,715	-	5,760	-	1,999,818

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	4,502					4,502
2	Income from monetary investments	39	1,448		930		2,417
3	Income from investment properties						-
4	Assessments on Churches	191,931					191,931
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income	9,870					9,870
8	Total income	206,342	1,448	-	930	-	208,720
Expenditure							
9	Grants and donations						-
10	Salaries and associated costs	141,528					141,528
11	Property maintenance	6,660	18,675				25,335
12	Connexional assessment & model trust levy						-
13	District Assessment & Levy	46,760					46,760
14	Depreciation						-
15	Office expenses	30,679	364				31,043
16	Other outgoings	9,263	6,580		11		15,854
17	Total charitable expenditure	234,890	25,619	-	11	-	260,520
18	Gains/(losses) on monetary investments						-
19	Gains/(losses) on investment properties						-
20	Net income/(expenditure)	(28,548)	(24,171)	-	919	-	(51,800)
21	Transfers between funds	568,231	(568,155)		(76)		-
22	Other gains/(losses)						-
23	Net movement in funds	539,683	(592,326)	-	843	-	(51,800)
24	Total funds brought forward	1,170,632	680,682		5,258		1,856,572
25	Total funds carried forward	1,710,315	88,356	-	6,101	-	1,804,772

Balance Sheet as at 31 August 2022

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Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
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Fixed Assets

Circuit Manses & Equipment	951,445					951,445	951,445
Investment properties	696,239					696,239	696,239
Investments						0	
Total fixed assets	1,647,684	0	0	0	0	1,647,684	1,647,684

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Current Assets

Debtors	2,430					2,430	2,295
Loans by the Circuit						0	0
Investments with TMCP		336,222		5,760		341,982	93,964
Central Finance Board Deposits	42,394	493				42,887	95,805
Cash at Bank and in hand	13,239					13,239	10,103
Total current assets	58,063	336,715	0	5,760	0	400,538	202,167

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Current liabilities

Creditors (due in under 1 year)	48,404					48,404	45,079
Grants payable within 2020-21						0	0
Total current liabilities	48,404	0	0	0	0	48,404	45,079
Net current assets/liabilities	9,659	336,715	0	5,760	0	352,134	157,088

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Total assets less current liabilities	1,657,343	336,715	0	5,760	0	1,999,818	1,804,772
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Long term liabilities (due after more than one year)							
Grants payable after 2020-21						0	
Loans to the Circuit						0	
Net assets	1,657,343	336,715	0	5,760	0	1,999,818	1,804,772

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Funds of the Circuit

General Fund (Unrestricted)	1,657,343					1,657,343	1,710,315
Circuit Model Trust Fund (Unrestricted)		336,715				336,715	88,356
Designated Funds (Unrestricted)			0			0	
Total Unrestricted Funds						1,994,058	1,798,671
Restricted Funds				5,760		5,760	6,101
Endowment Funds					0	0	
Total Funds	1,657,343	336,715	0	5,760	0	1,999,818	1,804,772

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Signed

Circuit Treasurer

Notes to the Accounts

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 the Financial Reporting Standard 102.

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. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

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

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.

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

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

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

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.

Debtors and Prepayments

The debtors included in the accounts is in respect of a stipend paid to Rev James Patron Bell in error, which has been repaid but after the year end. The prepayment included in the accounts is in respect of rates and insurance.

Creditors

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

Mid Cheshire Methodist	Circuit
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4. Donations and legacies	Unrestricted	Circuit Model	Restricted	2022	2021
	£000	Trust Fund £000	£000	Total £000	Total £000
Donations	4,042	-	-	4,042	4,502
Legacies	-	-	-	-	-
Total	4,042	-	-	4,042	4,502

5. Charitable activities - other	Unrestricted	Circuit Model	Restricted	2022	2021
	£000	Trust Fund £000	£000	Total £000	Total £000
Sale of Land	-	463,476	-	463,476	-
Total	-	463,476	-	463,476	-

6. Other trading activities	Unrestricted	Circuit Model	Restricted	2022	2021
	£000	Trust Fund £000	£000	Total £000	Total £000
Other income	15,543	-	-	15,543	9,870
Grants received	-	-	-	-	-
Total	15,543	-	-	15,543	9,870

7. Investment income	Unrestricted	Circuit Model	Restricted	2022	2021
	£000	Trust Fund £000	£000	Total £000	Total £000
Central Finance Board	120	-	-	120	39
TMCP	-	1,386	135	1,521	2,379
Other	-	-	-	-	-
Total	120	1,386	135	1,641	2,418

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£	
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£	734	686
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£		

10. Paid employees
Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£	110,826	111,253
Employer's National Insurance costs	£	9,961	9,657
Pension costs	£	20,914	20,618
Total staff costs	£	141,701	141,528
Average number of staff employed during the year were:		5	5

11 Tangible Fixed Assets

Detail of assets held,
 State number of manses, specifically reference other buildings managed by the circuit and separately identify property treated as investment property.
 Provided summary information in respect of other categories and specific reference should be made in respect of any assets under construction.

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			951,445		-			951,445
Additions								-
Revaluations (+/-)								-
Disposals (-)								-
Transfers * (+/-)								-
Balance carried forward	-	-	951,445	-	-	-	-	951,445

Accumulated depreciation

**Basis							
** Rate							

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

Net book value

Brought forward	-	-	951,445	-	-	-	-	951,445
Carried forward	-	-	951,445	-	-	-	-	951,445

Manses:	
Lostock Gralam	180,285
Northwich	273,005
Winsford	222,082
Cuddington	276,073
	951,445

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

12. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income		
Other debtors	2,430	2,295
Total debtors and prepayments	2,430	2,295

Analysis of cash at bank

Bank balance held in Natwest	13,239	10,103
Bank balance held in Central Finance Board	42,887	95,805
Bank balance held in other	-	-
Total Cash and Bank	56,126	105,908

13. Analysis of current liabilities and long term creditors

Trade Creditors	£	
Other Creditors	£	45,079
Total Current Liabilities	£	48,404

14. Capital Commitments and Contingent Liabilities

At the 31 August 2022 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31 August 2022.

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.....

Name and address of treasurer

..... Post Code.....

Presentation to the Circuit meeting

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

Signature of the Chair of the meeting

Name of the Chair of the meeting Date

**Independent Examiner's Report to the Trustees of the
Mid Cheshire Circuit**

Charity Number 1135031

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Mid Cheshire Circuit for the year ended 31 August 2022. 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.

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 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.
- the trustees' annual report is not consistent with the 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.

Signature of independent examiner

Name of independent examiner

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address

..... Post Code

Date

THE METHODIST CHURCH

Appendix A

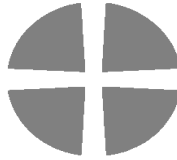
MEMBERS OF THE CIRCUIT LEADERSHIP TEAM – 31ST AUGUST 2022

Rev Janet Aspey	Superintendent Minister
Rev Frances Ballantyne	Presbyter
Rev Allen Moyo	Presbyter
Deacon Shirley Hassall	Deacon
Mrs Irene Collie	Senior Circuit Steward
Mr Mike Newman	Circuit Treasurer and Steward
Mrs Kathryn Craig	Circuit Steward
Mrs Rachel Gilbert-Bratt	Circuit Steward
Mr Michael Fellows	Circuit Steward

MID CHESHIRE METHODIST CIRCUIT

England & Wales - Charity number 1135031

Accounts



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

Mid Cheshire Methodist

Circuit

Registered Charity - Registration number

1135031

Chester and Stoke on Trent **District No / Circuit No** 11/04/2011

Ministers

Rev Chris Pritchard
Rev Tim Simms
Rev Harold Stuteley
Deacon Shirley Hassall

Circuit Stewards

31st August 2020	31st August 2021
Mrs I Collie	Mrs I Collie
Mrs K Craig	Mrs K Craig
Mr M Fellows	Mr M Fellows
Mrs R Gilbert-Bratt	Mrs R Gilbert-Bratt
Mr M Newman	Mr M Newman

Circuit Treasurer

Mr M Newman

Mid Cheshire Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

The Circuit is made up of sixteen individual churches plus the Northwich Methodist Outreach Centre witnessing the Methodist faith and promoting Christian faith and values within their local community.

Aims and organisation

Showing God's love to the world and especially to the people of Northwich, Winsford and the surrounding area.

Review of the year

At the start of the financial year there were 16 active local churches witnessing the Methodist faith. These included the Community Church of Castle in collaboration with the United Reform Church and the Ecumenical Partnership with St Mary's Church Weaverham. Sadly during the course of the year Moulton Methodist Church had to close its doors due to membership falling below what was viable. Their people were welcomed into other fellowships.

At the end of the year we said goodbye to Rev Tim Simms who had served as a Circuit Minister since September 2014. In his place we welcomed Rev Frances Ballantyne. We are served by 3 full time Presbyters and one full time Deacon.

The Superintendent Minister, Rev Chris Pritchard will remain Superintendent until September 2022 at which time he will be replaced by Rev Janet Aspey.

Income Trends

Circuit income is primarily drawn from the Assessments paid by the circuit churches. A secondary income stream is from the hiring out of the Northwich Methodist Outreach (NMOC) Centre. However the income from this stream from March 2020 has been curtailed by the lockdown restrictions. A Circuit Fund was set up into which people could pay to support the online Sunday Services.

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Our main expenditure is on Ministers' stipends plus the cost of the Manses and their personal expenses. There are major payments to the Chester & Stoke District, plus contributions to the wider Connexion of which a significant part is used to fund the work of the wider Methodist Church.

Fund balances

As at 31 August 2021 the net current assets of the Circuit were £68,734 (excluding CMTF), giving approximately 3 months cover for expenditure.

Plans for 2021/2022

Circuit financial plans for the coming year have been prepared on the basis of four full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that on average an increase in expenditure on those costs of around 5% is anticipated. Due to the effect of the lockdown on individual church's funds a "payment holiday" was accepted for the first quarterage payment, normally due in November. This has meant that money has been withdrawn from TCMP Model Trust Funds but these have been augmented by the sale of Bartington and Moulton Methodist Churches.

Mid Cheshire Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Mid Cheshire Methodist Circuit

Registration Charity Number: 1135031

Date of registration: 18 March 2010

Main communication address: Northwich Methodist Church, Witton Street, Northwich, Cheshire, CW9 5LP

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

Governance of the Circuit is vested in the Circuit Leadership Team comprising the four Ministers and five Circuit Stewards.

Full membership is shown as Appendix A to this report.

Mr Mike Newman acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.

Independent examiner: *Murray Smith LLP, Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU*

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

Mid Cheshire Methodist Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Mid Cheshire 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 and the circuit management 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 Chester & Stoke District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit:

Barnton, Castle, Chester Road, Comberbach,
Davenham, Hartford, Little Budworth, Lostock Green,
Pickmere, Sandiway, Shurlach, St Andrews, Trinity, Weaver, Weaverham

Moulton Methodist Church was sadly closed in January 2021.

Mid Cheshire Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team 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 Mid Cheshire Methodist 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 Mid Cheshire Methodist 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.

Supernumerary Minister Rev Pat Billsborrow has agreed to co-ordinate the Circuit's Safeguarding process with help and support from the District Team.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 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.

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	4,502					4,502
2	Income from monetary investments	39	1,448		930		2,417
3	Income from investment properties						-
4	Assessments on Churches	191,931					191,931
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income	9,870					9,870
8	Total income	206,342	1,448	-	930	-	208,720
Expenditure							
9	Grants and donations						-
10	Salaries and associated costs	141,528					141,528
11	Property maintenance	6,660	18,675				25,335
12	Connexional assessment & model trust levy						-
13	District Assessment & Levy	46,760					46,760
14	Depreciation						-
15	Office expenses	30,679	364				31,043
16	Other outgoings	9,263	6,580		11		15,854
17	Total charitable expenditure	234,890	25,619	-	11	-	260,520
18	Gains/(losses) on monetary investments						-
19	Gains/(losses) on investment properties						-
20	Net income/(expenditure)	(28,548)	(24,171)	-	919	-	(51,800)
21	Transfers between funds	568,231	(568,155)		(76)		-
22	Other gains/(losses)						-
23	Net movement in funds	539,683	(592,326)	-	843	-	(51,800)
24	Total funds brought forward	1,170,632	680,682		5,258		1,856,572
25	Total funds carried forward	1,710,315	88,356	-	6,101	-	1,804,772

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
Income							
1	Donations and legacies	2,658					2,658
2	Income from monetary investments	291	1,363		16		1,670
3	Income from investment properties						-
4	Assessments on Churches	214,334					214,334
5	Capital Receipts		112,353				112,353
6	Grants received						-
7	Other charitable income	15,216					15,216
8	Total income	232,499	113,716	-	16	-	346,231
Expenditure							
9	Grants and donations						-
10	Salaries and associated costs	145,618					145,618
11	Property maintenance	8,769	1,920				10,689
12	Connexional assessment & model trust levy						-
13	District Assessment & Levy	45,156					45,156
14	Depreciation						-
15	Office expenses	34,882	252				35,134
16	Other outgoings	15,034	27,949		11		42,994
17	Total charitable expenditure	249,459	30,121	-	11	-	279,591
18	Gains/(losses) on monetary investments						-
19	Gains/(losses) on investment properties						-
20	Net income/(expenditure)	(16,960)	83,595	-	5	-	66,640
21	Transfers between funds	27,587	(27,500)		(87)		-
22	Other gains/(losses)						-
23	Net movement in funds	10,627	56,095	-	(82)	-	66,640
24	Total funds brought forward	1,160,005	624,587		5,340		1,789,932
25	Total funds carried forward	1,170,632	680,682	-	5,258	-	1,856,572

Balance Sheet as at 31 August 2021

Notes to the Accounts	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	951,445					951,445	951,445	GN
Investment properties	696,239					696,239	696,239	R
Investments						0	0	R
Total fixed assets	1,647,684	0	0	0	0	1,647,684	1,647,684	
Current Assets								
Debtors	2,295					2,295	4,494	S
Loans by the Circuit						0	0	
Investments with TMCP		87,863		6,101		93,964	187,292	
Central Finance Board Deposits	95,312	493				95,805	53,961	T
Cash at Bank and in hand	10,103					10,103	5,258	
Total current assets	107,710	88,356	0	6,101	0	202,167	251,005	
Current liabilities								
Creditors (due in under 1 year)	45,077					45,077	42,115	U
Grants payable within 2020-21						0	0	V
Total current liabilities	45,077	0	0	0	0	45,077	42,115	
Net current assets/liabilities	62,633	88,356	0	6,101	0	157,090	208,890	
Total assets less current liabilities	1,710,315	88,356	0	6,101	0	1,804,772	1,856,572	
Long term liabilities (due after more than one year)								
Grants payable after 2020-21						0	0	V
Loans to the Circuit						0	0	
Net assets	1,710,315	88,356	0	6,101	0	1,804,772	1,856,572	W
Funds of the Circuit								
General Fund (Unrestricted)	1,710,315					1,710,315	1,170,632	W
Circuit Model Trust Fund (Unrestricted)		88,356				88,356	680,682	
Designated Funds (Unrestricted)			0			0	0	
Total Unrestricted Funds						1,798,671	1,851,314	
Restricted Funds				6,101		6,101	5,258	
Endowment Funds					0	0	0	
Total Funds	1,710,315	88,356	0	6,101	0	1,804,772	1,856,572	

Signed

Circuit Treasurer

Notes to the Accounts

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 the Financial Reporting Standard 102.

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. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

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

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.

VAT

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

Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

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

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

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.

Debtors and Prepayments

The debtors included in the accounts is in respect of a stipend paid to Rev James Patron Bell in error, which has been repaid but after the year end. The prepayment included in the accounts is in respect of rates and insurance.

Creditors

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

Mid Cheshire Methodist	Circuit
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4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£000	£000	£000	£000	£000
Donations	4,502	-	-	4,502	2,658
Legacies	-	-	-	-	-
Total	4,502	-	-	4,502	2,658

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£000	£000	£000	£000	£000
Sale of Land	-	-	-	-	-
Total	-	-	-	-	-

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£000	£000	£000	£000	£000
Other income	9,870	-	-	9,870	15,216
Grants received	-	-	-	-	-
Total	9,870	-	-	9,870	15,216

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£000	£000	£000	£000	£000
Central Finance Board	39	-	-	39	291
TMCP	-	1,448	930	2,378	1,379
Other	-	-	-	-	-
Total	39	1,448	930	2,417	1,670

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£	
Number of trustees who were paid expenses		
Nature of the expenses	Expense payments primarily relate to reimbursement for travel and computing costs	
Total amount paid	£	

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£	686	660
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£		

10. Paid employees**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind	£	111,253	109,402
Employer's National Insurance costs	£	20,618	26,801
Pension costs	£	9,657	9,415
Total staff costs	£	141,528	145,618
Average number of staff employed during the year were:		5	6

11 Tangible Fixed Assets

Detail of assets held,
State number of manses, specifically reference other buildings managed by the circuit and separately identify property treated as investment property.
Provided summary information in respect of other categories and specific reference should be made in respect of any assets under construction.

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			951,445		-			951,445
Additions								-
Revaluations (+/-)								-
Disposals (-)								-
Transfers * (+/-)								-
Balance carried forward	-	-	951,445	-	-	-	-	951,445

Accumulated depreciation

**Basis							
** Rate							

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

Net book value

Brought forward	-	-	951,445	-	-	-	-	951,445
Carried forward	-	-	951,445	-	-	-	-	951,445

Manses:	
Lostock Gralam	180,285
Northwich	273,005
Winsford	222,082
Cuddington	276,073
	951,445

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

12. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income		
Other debtors	2,295	4,494
Total debtors and prepayments	2,295	4,494

Analysis of cash at bank

Bank balance held in Natwest	10,103	5,258
Bank balance held in Central Finance Board	95,805	53,961
Bank balance held in other	-	-
Total Cash and Bank	105,908	59,219

13. Analysis of current liabilities and long term creditors

Trade Creditors	£	
Other Creditors	£	45,077
Total Current Liabilities	£	45,077
		42,115

14. Capital Commitments and Contingent Liabilities

At the 31 August 2021 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31 August 2021.

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.....

Name and address of treasurer

..... Post Code.....

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

Signature of the Chair of the meeting

Name of the Chair of the meeting Date

**Independent Examiner's Report to the Trustees of the
Mid Cheshire Circuit**

Charity Number 1135031

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Mid Cheshire Circuit for the year ended 31 August 2021. 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.

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 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

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.

Signature of independent examiner

Name of independent examiner

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address

..... Post Code

Date