



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

Ministers

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

Circuit Stewards

31st August 2023	31st August 2024
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 This was augmented by the sale of Chester Road, Winsford chapel but substantial amounts were withdrawn from TMCP funds to complete Manse refurbishment.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
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

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
	This year	Last year
8. Payment to Trustees		
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
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£	793
10. Paid employees		
Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind	£	101,629
Employer's National Insurance costs	£	9,061
Pension costs	£	23,550
Total staff costs	£	134,240
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.
Providedsummary 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
	<u>951,445</u>

* 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	£	48,838
Total Current Liabilities	£	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: Mike Newman
Signature of treasurer Date 08-05-2025
Name and address of treasurer Mike Newman
5 Cherry Tree Avenue, Barnton, Northwich, Cheshire CW8 4LX
Post Code

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: Rev. Allen Moyo
Signature of the Chair of the meeting
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’).

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

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Name of independent examiner Nicola Tucker

Relevant professional qualification of independent examiner ICAEW ACA

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