WIRRAL METHODIST CIRCUIT

England & Wales · Charity number 1135375

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-04-07
Register	View on the Charity Commission register

Contact

Address	Hope Farm Methodist Church Bridge Meadow Great Sutton Ellesmere Port CH66 2LF
Phone	01516489846
Email	circuitmanager@wirralmethodist.org.uk
Website	www.wirralmethodist.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 subsiduary 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: WorshipPastoral careFund raising for local church/community & world projectsChildren's workYouth WorkTraining

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£778,539	£821,397	£2,631,051	8
2024-08-31	£795,671	£887,381	£2,668,405	14
2023-08-31	£797,956	£852,418	£2,760,114	9
2022-08-31	£750,226	£790,648	£2,814,575	10
2021-08-31	£75,285	£738,551	£2,854,998	11

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Trustees

Name	Role	Appointed
Rev Noel Henry Clifford Sharp	Chair	2022-09-01
Alan Stephen Fowler		2024-05-01
Andrew James Tonks Boswell		2019-08-01
Andrew John Clough		2026-05-01
Angela James		2017-05-01
Anne Gwendoline Kitchener		2018-03-15
Anne Seddon		2018-06-01
Anne-Marie Smith		2021-09-01
BARRY NATTON		
Bekezela Pardon Dima		2024-09-01
Brenda Elizabeth Mather		2019-06-01
CATHERINE VICTORIA WARBRICK		2021-09-01
Colin Charles Jones		2016-09-01
Craig Peter Price		2014-09-01
DEBRA DENISE EDWARDS		2025-09-01
David Blackburn		2013-11-22
David John Holt		2022-12-01
David Smith		2011-09-01
David Smith		2022-05-01
David Walton		2018-05-04
Deacon Eleanor Griffin		2021-09-01
Deacon Jennifer Mary Knight		2011-09-12
Dianne Swaffield		2018-03-22
Dr Ian Cubbin		2018-08-01
Dr JOHN MARGARSON HUTHNANCE PHD		
Dr James Edward Shaw		2018-08-01
Dr Janet Almond		2023-09-01

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Name	Role	Appointed
EVELYN MOIR		
Edward Laurence Hilditch		2022-05-01
Erica Rimmer		2022-03-13
Evelyn May Felton		2018-04-01
Evelynne Stewart Townley		2025-09-01
FRITZ SCHAFER		2026-03-30
GLENYS RUTH JONES		2025-09-01
IAIN SAMUEL ALEXANDER HENDERSON		
IAN MARTIN HALL		
JANE ISABEL FIELDHOUSE		
JOHN DAVID GRIFFITH		2017-09-01
Janet Margaret Herd		2023-05-01
Jeanette Walker		2022-07-01
Julie Luscombe		2024-09-01
Kathy Thomas		2014-09-01
Kevin Neil Mothersdale		2023-11-23
Lyn Jackson-Eves		2023-03-25
Lynne Maura Cowell		2023-01-01
MRS MARGARET ALLEN		
Malcolm Robert Collens		2015-05-01
Margaret Elizabeth Burrows		2024-09-01
Martin Edward Block		2026-06-01
Mr MDD Howlett		
NOEL SCHORAH		
Neville John Ford		2019-02-12
Nichola Lennon		2025-05-01
PAMELA MARGARET SIMMS		
PAUL GWILYM SHEPPARD		2012-06-25

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Name	Role	Appointed
PETER JOHN COLYER		
Paula Ann Dewhirst		2023-03-01
REV Barbara Ann Banton		2018-08-22
REV CAROLE NATTON		
REV Lorraine Aizlewood-Threlfall		2013-09-01
Rae Fraser Volan		2020-03-31
Ralph Kitchener		2023-09-01
Rev Alan Fisher		2013-11-22
Rev Daniel Woodhouse		2024-09-01
Rev MARK ANDREW BATES		2020-09-01
Rev Phillip Neville Fanning		2021-09-01
Rev Ruth Elizabeth Dowson		2023-09-01
Roger John Staines		2023-04-01
Ronald David Barber		2017-05-01
STEPHEN HOWARD COOPER		2023-01-01
Steve Pillow		2014-09-01
Susan Elliott		2025-10-13
TIMOTHY LESLIE EDWARDS		2018-08-01
Viv Gasteen		2015-09-01

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WIRRAL METHODIST CIRCUIT

England & Wales - Charity number 1135375

Accounts

THE WIRRAL METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1135375

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

Wirral Methodist Churches

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

Introduction

This report highlights the Methodist Church's dynamic nature and the challenges it faces across the Wirral peninsula. Church memberships are generally declining in number and ageing, even as the spiritual and physical needs in our community and beyond continue to grow.

We aim to be honest about the challenges we face while striving to be more effective in discerning God's will for all His people, paying attention to our responsibilities as Methodist trustees (in collaboration with our ecumenical partners where possible). We are clear that the financial and human resources available to the circuit must be allocated to areas with clear plans for growth and fruitfulness, and cannot be spread ever more thinly.

Aims and organisation

Basis of preparation and legal framework: The Charity's annual report and financial statements for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102), the current version of charity accounting.

Full Name of Charity:	**The Wirral Methodist Circuit**
Registered Charity Number:	**1135375**
Date of registration:	**7 April 2010**

Main communication address: Wirral Methodist Circuit Office,
C/O Hope Farm Methodist Church, Hope Farm Road,
Ellesmere Port, CH66 2LF

The members of the Wirral Methodist Circuit Meeting are the Charity Trustees, comprising circuit office holders, ministers, and representatives appointed by the local churches. Full membership is shown in the appendix to this report.

Day-to-day financial operations and management are shared between Mr Stephen Cooper (the Circuit Manager) and Mr Craig Price, the appointed Circuit Treasurer.

Independent examiner

DJH Chester Limited
Chester House, Lloyd Drive, Ellesmere Port CH65 9HQ

Investment fund managers

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes

Bank accounts

- CAF Bank (Charities Aid Foundation)

Circuit Mission

Our 250-year-old mission remains the same. Reaffirmed in 2018, the calling of the Methodist Church in Great Britain is to respond to the gospel of God's love in Christ and to live out its discipleship through worship and mission. It achieves this by:



Worship
The Church exists to increase awareness of God's presence and to celebrate God's love



Learning and Caring
The Church exists to help people to grow and learn as Christians, through mutual support and care



Service
The Church exists to be a good neighbour to people in need and to challenge injustice



Evangelism
The Church exists to make more followers of Jesus Christ

Locally, the Circuit exists to support the churches in God's mission. We are passionate about learning and growing together, celebrating the love of God, sharing the life of God with those around us and with those in need around the world and bringing our neighbours to Christ. Some examples of our work that expresses Our Calling are:

Worship
Resourcing and providing varied opportunities for Christian Worship across the Wirral in churches.

Learning and Caring
Bible Study groups and Prayer meetings, training events, pastoral care including enabling the growth of Local-Lay-Pastors in the circuit whilst maintaining safeguarding training.

Service
Our work in areas of deprivation within the Wirral Circuit

Evangelism
Circuit-wide evangelistic events, sharing of the Christian message through the Children's and Schools teams, Hope Journey, Lego Church, and other projects.

In addition, the Methodist Church adopted the 'God for All' evangelism and growth strategy at the conference of June 2020. The Wirral Methodist Circuit seeks to discern how we implement that strategy in our local contexts.

Review of the year

During the 2024/25 year, key work updates include:

STAFFING:

Rev Noel Sharp assumed the role of Circuit Superintendent in September 2024, as we welcomed Rev Dan Woodhouse to the Circuit Ministry in the Wirral Circuit. During the year, the Circuit Leadership Team and Circuit Trustees determined that we would not enter the stationing process in 2025 to fill the post that went unfilled in September 2024. During the stationing discernment process in 2025, Deacon Ellie Griffin decided she would be leaving the circuit in August 2026, following a process of discernment.

Following the resignation of Jack Watson, David Hepworth was appointed to be the new Circuit Safeguarding Officer, who will begin his work in the 2025/26 connexional year.

CIRCUIT STRUCTURES

The circuit churches continue to consider how grouping as "One Church on Multiple Sites" could aid the effectiveness and viability of their mission. Following the Ellesmere Port grouping, the churches of Neston, Little Neston, and Willaston progressed during the year toward a single church council to be in place for September 2025.

PROPERTY:

The redundant Circuit Office at 17 Seven Acres Lane, previously the Thingwall Methodist Church, was sold during the year. 20 Graham Road in West Kirby was marketed, and a sale was in progress by year's end.

CIRCUIT LOCAL PREACHER TRAINING

A team of Local Preachers leads most worship services across the Circuit. Through 2024/25 we have had particular success to celebrate with the training progress of new preachers. Two local preachers have completed their Local Preachers' studies and have been fully accredited throughout the year. Another student who has completed their first Portfolio is progressing onto the second and final Portfolio.

CHILDREN AND SCHOOLS WORK:

The Circuit Children & Youth Team comprises one full-time and one part-time staff member. The loss of the second part-time worker reduces the team's capacity. The service-level agreement with Greasby Church has now expired; unfortunately, the Lego Church there still relies on the team to lead the upfront work, so its future depends on whether church members

are willing and able to take this on as is the case elsewhere in the Circuit.. The service level agreement with Trinity Palm Grove (TPG) church ended after two years, although a Church Mice group continued with support from the Circuit team until Easter, it closed due to the last of the small number starting nursery.

The reduced team has worked hard to maintain support for other churches in the Circuit, especially the work these churches do with their local schools using the Hope Journey. It has taken time for churches to recover from the pandemic and rebuild their links with local schools using the Hope Journey. But this year has seen the restoration of a lot of these links. With fewer volunteers in churches able and willing to work with schools, the team has developed new ways to deliver activities. This has maintained the links between the schools and the churches involved. Through the Hope Journey, the Circuit shares stories of our faith with hundreds of children who are brought to their local Methodist churches by their schools throughout the year. These activities are, without doubt, our biggest congregations.

The team also continues to support churches in delivering Church Mice to children under school age and their carers, as well as Lego Church for older children.

The Children & Schools Team and their management committee have responded to the challenge from the new Superintendent Minister and the Circuit Leadership Team to broaden their brief and initiate activities to encourage discipleship among adults. Using their training and qualifications as Godly Play leaders, the team provided a series of four Bible Study workshops on John's Gospel during the Bible Month of June in four different churches. A small group from across the Circuit attended three or four of these, along with a small group from each church as we visited it. The feedback from attendees was very encouraging. A series of four additional workshops has been planned for October 2025 on parables across four different churches, this time on Sunday afternoons. This is part of a programme that uses skills and techniques developed for children, which adapt well to adult use. A storytelling workshop is also planned for a Saturday morning in November.

The team has continued to deliver the required Safeguarding Training courses to the Circuit, led by the Circuit Safeguarding Officer (CSO). This has continued with Foundation Training. The Children's Team Leader is trained to deliver the Advanced and Foundation Safeguarding Training and continues to help run face-to-face and online courses to ensure the Circuit meets its responsibilities. This continues to take a significant slice out of the Children & Youth time, but it is inevitable until more volunteers come forward for training as safeguarding trainers.

Financial Performance Review

INCOME TRENDS

Rental Income

- A relatively small rental income (£25,401) is related to the rental of two manses, Maryland Lane and Thornton Road.
- The second was offered as the manse in the unsuccessful stationing profile in 2024

Circuit Assessments

- Income from the circuit assessment paid by the circuit churches (£557,668) represents the majority of the General Fund Income (71%).
- This reflects that the assessment shared across the church is based directly on the budget, considering other income that can be reasonably projected.
- An increasing number of churches have stated that this level of assessment is unsustainable. The circuit aims to find the best ways to balance resource requirements with sustainable costs. This will undoubtedly involve difficult decisions to prevent all churches from closing due to a lack of funds. It remains true that we are trying to sustain far more churches and worship centres than we can afford, given our membership numbers, which is limiting the Methodist mission on the Wirral.

EXPENDITURE TRENDS

Salaries and associated costs

- Salaries and Stipends (£500,441) make up 60.9% of the total expenditure. However, this includes lay workers directly employed by individual churches, where the circuit acts as a payroll agent. This is cross-charged to those churches, and income related to this (£189,716) is included in line 7 of the SOFA (Other Charitable Income).
- Stipend expenditures have increased each financial year in line with the Methodist Conference's directions, which are based on cost-of-living indices. However, local church finances are squeezed by rising cost of living and higher assessments required to support salaries and stipends.
- The Circuit Policy is to increase lay employee salaries by the same percentage as the increase, and this was affirmed despite the financial challenges in 2022.

Connexional assessment & model trust levy

- The required circuit contribution to the North West England District and the Connexion (Methodist Church in Great Britain) was £ 130,469 (£18,611 as District Assessment and £111,858 as Connexional Assessment). These funds support the work of the wider Methodist Church.
- In addition, the Circuit is required to pay an annual Levy on its cash holdings in the Circuit Model Trust Fund, which this year amounted to £4,881. The Connexion distributes these funds into District Advance Funds, which are available across the district as grants.

Property maintenance

- Line 11 of the SOFA shows that £ 86,672 (10.6%) was spent on property maintenance during the year. However, this includes the running costs (service and maintenance contracts, buildings insurance, Council Tax, and Utilities) and letting fees (Thornton Road and Maryland Lane) for all manses and circuit office spaces.

Other outgoings

- The heading 'other outgoings' (Line 16 on the SOFA) includes the general costs of resourcing the staff to perform their duties (stationery, postage and equipment-including printer rentals and office running costs), together with the fees paid to Supernumerary (Retired) Ministers for their leading of worship together with mileage expenses claimed staff and volunteers for their work in the circuit in addition to costs of administration and governance including professional fees.

FUND BALANCES

As of 31 August 2025, the Circuit's total unrestricted funds were £2,630,638, of which £249,221 was held in current assets, consisting of cash and near-cash equivalents.

The circuit intends to continue providing grants to various mission projects. Currently, this involves contributing to the staffing costs at Trinity Ellesmere Port to enable the match funding they secured.

PLANS FOR 2025/26

The charity's objective is to resource Methodist churches within the Wirral Peninsula and Ellesmere Port. Circuit financial plans for the coming year anticipate:

- Maintaining four full-time ordained staff, including seeking to replace Deacon Ellie Griffin through the 2025/26 stationing process with a presbyter.
- Continuing to employ temporary additional resources in the form of a paid supernumerary minister (Heswall, Irby and Greasby)
- Ensuring lay staff are employed in the most appropriate roles for the challenges we find ourselves in in 2025/26, including reviewing of current roles and job descriptions as we enhance the team with paid and unpaid local lay-pastor roles
- Completing the sale of the former manse at Graham Road, West Kirby
- Continuing to discern where best to place our limited resources and working together to identify the direction of travel for the circuit's strategy. Particularly, the Circuit Leadership Team (CLT) will consider how the Methodist Church's "God for all" strategy should be worked out in the immediate term in the Circuit
- Helping churches understand our financial position and encouraging them to make wise decisions for the good of the whole circuit, rather than for individual churches. Noting that trustee responsibility rests with the church councils and not the circuit meeting.

The purposes of the Methodist Church are and shall be deemed to have been, since the Date of Union, the advancement of:

- The Christian faith, under the doctrinal standards and discipline of The Methodist Church.
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church in Great Britain.
- Any charitable purpose for the time being of any society or institution, subsidiary or ancillary to The Methodist Church.
- Any purpose of any charity, being a charity subsidiary or ancillary to The Methodist Church.

These purposes are achieved through:

- The organisation and resourcing of regular public acts of worship are open to members 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.
- Resourcing churches to work with children and young people within their mission and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

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 the Methodist Church Act (1976).
- The Constitutional Practice and Discipline of the Methodist Church (CPD) outlines detailed governance arrangements by order of the annual conference.
- The Circuit Leadership team and the Local Preachers meeting manage the circuit on a day-to-day basis.

TRUSTEE TRAINING

The Methodist Connexion produces a range of guidance to support the effective running of the circuit. The leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit Meeting members as an induction to their role as trustees.

Over the last few years, this trustee training has, in many cases, required the mandatory completion of Unconscious Bias, Equality, Diversity, and Inclusion Training in addition to Safeguarding Training due to other roles held.

RELATED PARTIES

The Circuit is part of the North West England District and is also accountable to the Methodist Conference.

Constitutionally, therefore, the circuit consists of:

- Bromborough Methodist Church
- Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross
- Claremount Methodist Church
- Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E),
- Greasby Methodist Church
- Heswall Methodist Church
- Higher Bebington Methodist Church
- St. Luke's Hoylake Methodist Church
- Irby Methodist Church
- Little Neston Methodist Church
- Lower Bebington Methodist Church
- Moreton Methodist Church
- Neston Methodist Church
- Prenton Methodist Church
- St Andrews (Ecumenical Partnership with URC),
- The Methodist Church in Ellesmere Port (Trinity Ellesmere Port, Hope Farm, Little Sutton)
- Trinity with Palm Grove (Ecumenical Partnership with URC),
- West Kirby Methodist Church
- Willaston Methodist Church
- Woodchurch Methodist Church

Other organisations with specific linkage: MHA Mayfields (Dementia Care Home).

RISK MANAGEMENT

The Methodist Conference, the supreme governing body of the Methodist Church in Great Britain, has, through the Methodist Council, in 2017, recorded that the greatest single risk to the church is the continuing challenge of making new Christian disciples who express that discipleship within the Methodist tradition and it is generally accepted that the Methodist members on the Wirral are spread over too many sites or focused on activities that take place at a similar time.

FINANCIAL

Major risks are identified by the Circuit Stewards, with professional advice taken as required. A regular annual review process is undertaken and recorded. Income and Expenditure are 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.

RESERVES POLICY

The circuit's Reserve Policy is to hold a minimum of six months ' working capital to cover the risk that any number of churches may be unable to meet their commitment to fund the Circuit Assessment in any particular financial year.

The circuit also identified potential redundancy payment liability for its directly employed lay staff and has made provision in the reserves policy for a contingency of around £35,000. It recognises that this sum will vary year on year due to changes in length of service and staff retirements/ resignations.

The total reserves on 31st August 2025 are £2,630,956, tangible fixed assets are 2,696,332; £318 is in restricted funds.

SAFEGUARDING

The Circuit continues to fully comply with Methodist Connexional practice regarding our safe operations and our relationships with children & young people, as well as vulnerable adults. As part of this commitment, we employ a part-time Circuit Safeguarding officer.

This Trustees' Annual Report was approved by the Circuit Meeting (trustee body).

Rev. Noel Sharp
Superintendent Minister (Chair of Trustees)

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its trust. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Appendix A - Wirral Circuit Meeting Membership (Trustees) as at 31st August 2025

As listed on the Charity Commission Website

Adrian Stephen Pallant
Rev Alan Fisher
Alan Stephen Fowler
Andrew James Tonks Boswell
Angela James
Anne Gwendoline Kitchener
Anne Seddon
Anne-Marie Smith
REV Barbara Ann Banton
Barbara Carnochan Green
Barry Natton
Brenda Elizabeth Mather
Rev Carole Natton
Catherine Victoria Warbrick
Colin Charles Jones
Craig Peter Price
David Blackburn
David John Holt
David Smith
David Walton
Dianne Swaffield
Edward Laurence Hilditch
Elaine Phillips
Deacon Eleanor Griffin
Erica Rimmer
Evelyn May Felton
Evelyn Moir
Iain Samuel Alexander Henderson
Dr Ian Cubbin
Ian Martin Hall
Dr James Edward Shaw
Jane Isabel Fieldhouse
Dr Janet Almond
Janet Margaret Herd
Jeanette Walker
Deacon Jennifer Mary Knight
John David Griffith
Dr John Margarson Huthnance Phd.
Julie Luscombe
Kathy Thomas
Kevin Neil Mothersdale
REV Lorraine Aizlewood-Threlfall
Lyn Jackson-Eves
Lynne Maura Cowell
Malcolm Robert Collens
Margaret Allen
Margaret Elizabeth Burrows
Rev Mark Andrew Bates
Mr MDD Howlett
Neville John Ford
Noel Schorah
Rev Noel Henry Clifford Sharp
Pamela Margaret Simms
Paul Gwilym Sherppard
Paula Ann Dewhirst
Peter John Colyer
Rev Phillip Neville Fanning
Rae Fraser Volan
Ralph Kitchener
Roger John Staines
Ronald David Barber
Rev Ruth Elizabeth Dowson
Stephen Howard Cooper
Dr Stephen Pillow
Timothy Leslie Edwards
Viv Gasteen

New trustees in 2024/25

Rev Daniel Woodhouse
Susan Elliott
Bekezela Pardon Dima
Debra Denise Edwards
Glenys Ruth Jone

Resignations since the previous year:

Chris Conway
David Cross
Joyce Scoffield
Linda Worrall
Peter Wildman

Notes:

1. Supernumerary Ministers are entitled to opt into membership (and thereby trusteeship) of the Circuit Meeting. Only those who have exercised their rights are included in the list of Trustees.
2. The Circuit Manager is a lay employee and a member of the Circuit Meeting due to the responsibilities exercised.

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2024-25
		£	£	£	£
Income					
1 Donations and legacies	4	650			650
2 Income from monetary investments	8		404		404
3 Income from investment properties					0
4 Assessments on Churches	5	557,668			557,668
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	219,817	5,410		225,227
8 Total income		**778,135**	**5,814**	**0**	**783,949**
Expenditure					
9 Grants and donations		27,000			27,000
10 Salaries and associated costs	11	500,441			500,441
11 Property maintenance		86,672			86,672
12 Connexional assessment & model trust levy		111,858			111,858
13 District Assessment & Levy		18,611	4,881		23,492
14 Depreciation					0
15 Office expenses		8,761			8,761
16 Other outgoings		62,693	480		63,173
17 Total charitable expenditure		**816,036**	**5,361**	**0**	**821,397**
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					0
20 Net income/(expenditure)		**-37,902**	**453**	**0**	**-37,449**
21 Transfers between funds		33,001	-33,001		0
22 Other gains/(losses)					0
23 Net movement in funds		**-4,901**	**-32,548**	**0**	**-37,449**
24 Total funds brought forward		2,520,806	147,376	318	2,668,500
25 Total funds carried forward		**2,515,905**	**114,828**	**318**	**2,631,051**

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24
		£	£	£	£
Income					
1 Donations and legacies	4	4,119			4,119
2 Income from monetary investments	8		76		76
3 Income from investment properties					0
4 Assessments on Churches	5	532,872			532,872
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	227,962	30,642		258,604
8 Total income		**764,953**	**30,718**	**0**	**795,671**
Expenditure					
9 Grants and donations					0
10 Salaries and associated costs	11	541,790			541,790
11 Property maintenance		112,809			112,809
12 Connexional assessment & model trust levy		102,197	16,376		118,573
13 District Assessment & Levy		31,883			31,883
14 Depreciation					0
15 Office expenses		8,107			8,107
16 Other outgoings		73,264	955		74,219
17 Total charitable expenditure		**870,050**	**17,331**	**0**	**887,381**
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					0
20 Net income/(expenditure)		**-105,097**	**13,387**	**0**	**-91,710**
21 Transfers between funds		200,972	-200,875		97
22 Other gains/(losses)					0
23 Net movement in funds		**95,875**	**-187,488**	**0**	**-91,613**
24 Total funds brought forward		2,424,931	334,864	318	2,760,113
25 Total funds carried forward		**2,520,806**	**147,376**	**318**	**2,668,500**

Balance Sheet as at 31 August 2025

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Restricted Funds	Totals 2024/25	Totals 2023/24
		£	£	£	£	£
Fixed Assets						
Circuit Manses & Equipment	17, 23	2,688,754			2,688,754	2,688,754
Investment properties					0	0
Investments	18, 20	4,865	2,714		7,578	2,846
Total fixed assets		**2,693,619**	**2,714**	**0**	**2,696,332**	**2,691,600**
Current Assets						
Debtors		9,333			9,333	2,552
Loans by the Circuit					0	0
Investments with TMCP			112,115		112,115	144,913
Central Finance Board Deposits		64,332		318	64,650	66,627
Cash at Bank and in hand	15	63,536			63,536	90,855
Total current assets		**137,202**	**112,115**	**318**	**249,634**	**304,946**
Current liabilities						
Creditors (due in under 1 year)		70,133	0	0	70,133	50,359
Grants payable within 2025/26		0	0	0	0	0
Total current liabilities		**70,133**	**0**	**0**	**70,133**	**50,359**
Net current assets/liabilities		**67,068**	**112,115**	**318**	**179,501**	**254,586**
Total assets less current liabilities		**2,760,687**	**114,828**	**318**	**2,875,833**	**2,946,187**
Long term liabilities (due after more than one year)						
Money held for West Kirby Methodist Church		244,782			244,782	277,782
Loans to the Circuit					0	0
Net assets		**2,515,905**	**114,828**	**318**	**2,631,051**	**2,668,404**
Funds of the Circuit						
General Fund (Unrestricted)		2,515,905			2,515,905	2,520,807
Circuit Model Trust Fund (Unrestricted)			114,828		114,828	147,280
Total Unrestricted Funds					**2,630,733**	**2,668,086**
Restricted Funds				318	318	318
Endowment Funds					0	0
Total Funds		**2,515,905**	**114,828**	**318**	**2,631,051**	**2,668,404**

Note: the Wirral Circuit effectively borrowed money from the sale of West Kirby Methodist Church's caretaker property to purchase 25 Waterpark Road; this will be amended with the sale of our Graham Road property. As of August 25, Graham Road is working toward the completion of a sale.

Signed: 

Circuit Treasurer

Cashflow statement for the year ended 31 August 2025

Statement of Cash Flows	2025 £	2024 £
Cash from operating activities		
Net cash used in operating activities	-24,456	188,202
Cash flows from investing activities		
Dividends,interest and rents from investments		
Proceeds from the sale of property,plant and equipment		
Purchase of property,plant and equipment	-4,732	-478,754
Purchase of intangible assets		
Proceeds from the sale of investments		
Purchase of investments		
Other		
Net cash provided by investing activities	-4,732	-478,754
Cash flows from financing activities		
New borrowing		
Repayments of borrowing	-33,000	
Net cash used in financing activities	**-33,000**	**0**
Change in cash and cash equivalents in the reporting period	-62,188	-290,552
Cash and cash equivalents at the beginning of the reporting period	302,394	592,946
Cash and cash equivalents at the end of the reporting period	**240,206**	**302,394**

Reconciliation of net income to net cash flow from operating activities	2025 £	2024 £
Net income for the reporting period (as per statement of financial activities)	-37,449	-91,709
Adjustments for:		
Depreciation and amortisation charges		
Profit on the sale of fixed assets		
Loss on the sale of fixed assets		
Gains on investments		
Dividends, interest and rents from investments		
Decrease/(increase) in stocks		
(increase)/decrease in debtors	-6,781	3,965
increase/(decrease) in creditors	19,774	275,946
Net cash used in operating activities	**-24,456**	**188,202**

Analysis of cash and cash equivalent	2025 £	2024 £
Cash in hand	63,536	90,855
Short term deposit (less than 3 months)	176,670	211,539
Total cash and cash equivalents	**240,206**	**302,394**

Notes to the Financial Statements

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) as updated, being the current version.

These financial statements have been prepared under the historical cost convention, except that investments are shown at their market value at the end of the year. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

CHARITABLE FUNDS

The funds held constitute:

- General Funds are unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and are not designated for any other purpose.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders, categorised as unrestricted.
- Restricted funds are held for narrower purposes, as defined by the donors or by the specific reason for raising the funds.
- The circuit holds no Endowment funds. Details of each material fund are disclosed in the final note to these statements. Funds may be represented by more than cash.

ACCOUNTING POLICIES

Basis

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

Critical Accounting Estimates and Judgements

In applying the charity's accounting policies, the trustees are required to make judgements, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other relevant factors. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are reasonably sure 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, resulting 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 funds are recognised in full at the time of the 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 to the expenses to which it relates.

Tangible fixed assets for use by the Circuit

- Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000.
- The freehold property is shown in the financial statements at the valuations as of October 2020.
- The land component is deemed to be £537,751 (20% of the total value).
- No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (assuming it had reached the end of its useful economic life by year-end) to be not less than its current value. Any depreciation would not be material.
- The properties have been reviewed for impairment in line with the quinquennial schedule.
- Under the policy of only capitalising items exceeding £1,000 in value, none of the fixtures, fittings, computer equipment or kitchen appliances belonging to the circuit, either at the Circuit Centre or in manses, are capitalised and are, therefore, not subject to any depreciation charges.

Investment Properties

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

Investment Income

Investment income relates to the dividends on the small amount of the Circuit Model Trust Fund held as investment units in CFB Managed Mixed Fund.

Investments

Investments are valued in the balance sheet at market value at the year's end. Investment income is included in the statements when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

The debtors and prepayments included in the statements primarily consist of the prepayment of September stipends for the Ordained Staff, which is transferred to the Methodist Church Payroll in late August to enable payment on 1st September.

Creditors

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

Operating Leases

On 31st August 2025, the charity remained committed to an operating lease for a photocopier, as described in note 14. Although acknowledged in Note 14, no provision is recognised in the balance sheet because the costs are expensed and immaterial.

Additionally, the circuit holds a 'Tenancy at Will' for shop premises for the Wirral FUSS/FUPS (Free Uniforms for Secondary and Primary Schools) for which there is no notice period and therefore, no future liability. At year-end, FUSS is independently renegotiating this, and it will no longer appear in our accounts in future years.

Cash and Cash Equivalents

These include cash in hand, deposits held at banks and other short-term liquid investments with optional maturities of three months or less.

Financial Instruments - the charity has elected to apply the provisions of Section 11 "basic financial instruments" and Section 12 "other financial instruments" of FRS 102 to all its financial instruments
Financial instruments are recorded in the charity's balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and

there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financial instrument, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, in which case the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rates method. Trade creditors are obligations to pay for goods or services acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due in one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction prices and subsequently measured at amortised cost using the effective interest method.

De-recognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee Benefits

The costs of any unused holiday entitlement are recognised in the period in which the employee's services are received, with no financial adjustments where an employee is approved to carry leave forward across financial years. Any carry forward is deemed immaterial to the statements. Termination benefits are recognised as an expense immediately when the charity is demonstrably committed to terminating an employee's employment.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. Thus, the trustees continue to adopt the "going concern" basis of accounting in preparing the statements.

4. DONATIONS AND LEGACIES

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2024/2025 Total £	2023/2024 Total £
Donations	650	-	-	650	3,820
Legacies	-	-	-	0	-
Total	650	0	0	650	3,820

5. ASSESSMENTS ON CHURCHES

A previously agreed formula was used to calculate the share of the circuit budget required in assessment payment from each church. The following assessments were accounted for:

Church	Assessment Paid £
Bromborough Methodist Church	40,500
Claremount Methodist Church	43,084
Elton (TLMIE) LEP*	0
Greasby Methodist Church	39,952
Heswall Methodist Church-	51,148
Higher Bebington Methodist Church	7,536
Hope Farm Methodist Church	31,608
Irby Methodist Church	23,164
Little Neston Methodist Church	18,824
Little Sutton Methodist Church	24,700
Lower Bebington Methodist Church	29,792
Moreton Methodist Church	26,020
Neston Methodist Church	8,316
Prenton Methodist Church	33,772
St Andrews New Brighton LEP	4,200
St Luke's Methodist Church, Hoylake	52,764
The Church @ The Cross / Charing Cross Methodist Church	14,316
Trinity Ellesmere Port	22,072
Trinity with Palm Grove LEP	3,600
West Kirby Methodist Church	51,888
Willaston Methodist Church	15,372
Woodchurch Methodist Church	15,040
Total	557,668

* Note: No assessment has been received from Elton and Ince LEP since its inception as an LEP. Previously, funds from the sale of Elton MC were treated as the church's contribution, but those funds were exhausted several years ago. Ongoing discussions will confirm the future contribution and whether the structure will continue as an LEP.

6. GRANTS RECEIVED

No grants were received during the year.

7. OTHER CHARITABLE INCOME

	Unrestricted £	CMTF £	Restricted £	Funds for External Bodies £	2024/2025 Total £	2023/2024 Total £
Bank & CFB interest	2,757	5,410			8,168	35,747
Benevolence					0	0
Employment related income	189,716				189,716	191,219
Income from Printing	120				120	7
Property Rental	25,401				25,401	26,100
Misc. Receipts	1,822				1,822	5,531
FUSS Sales	0				0	
Total	219,816.7	5,410.31	0	0	225,227	258,604

8. INCOME FROM INVESTMENTS

	Unrestricted £	CMTF £	Restricted £	2024/2025 Total £	2023/2024 Total £
Central Finance Board					
Other		404		404	76
Total	0	404	0	404	76

9. PAYMENTS TO TRUSTEES

No payments were made to trustees for additional services provided to the Circuit under an agreement with the Circuit Meeting; this excludes stipends and salaries for ordained and lay staff who are trustees. Payments made, therefore, are related to expenses incurred.

	2024/25	2023/24
Trustees receiving payments	10	18
Total Amount	11,836	20,674

The local churches appoint most trustees and do not claim expenses from the charity concerning the performance of their trustee duties. Expense payments primarily cover reimbursement for travel, stationery, and resource costs.

10. FEES FOR REVIEW OF THE FINANCIAL STATEMENTS

	2024/25 £	2023/24 £
Independent examiner's reporting on the financial statements	3,822	3,642
Other fees (ag: advice, accountancy services) paid to the independent examiner	6,480	7,020
Total	10,302	10,662

11. SALARIES AND ASSOCIATED COSTS

Costs associated with this expenditure in the year were:

	2024/25 £	2023/24 £
Gross stipends, salaries, and benefits in kind	451,612	495,771
Employer's National Insurance costs	37,453	33,980
Pension costs	11,375	12,040
Total	500,440	541,791

The difference between 2024/25 and 2023/24 can be attributed to the increase in stipends and salaries, and the increase in other staff paid through but not employed by the circuit.

	At 31/08/25
The number of lay-employees in Circuit Payroll	19
Of which the following were not employed by the circuit	11

12. LOSS ON DISPOSAL OF MANSES

2024/25

No properties sold within the financial year

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

None

14. OPERATING LEASES

At the reporting end date, the charity has outstanding commitments for future minimum lease payments under a non-cancellable operating lease (for print/copier at the Circuit Office). The new five-year lease was taken in 2022/23 at £350 per quarter, totalling £5,600.

15. CASH AND CURRENT ASSETS

The Circuit's Current Assets are held in CAF (Charities Aid Foundation) Bank, both current and deposit accounts, the CFB Deposit Account (Central Finance Board of the Methodist Church), and the Circuit Model Trust Fund, which is held by the Trustees for Methodist Church Purposes.

Additionally, the Circuit Office maintains a small cash holding, typically under £50, arising from miscellaneous receipts (photocopying, contributions for refreshments, etc.). This is used to fund occasional miscellaneous expenses and provisions, and any excess is banked from time to time.

16. MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (FOR INFORMATION ONLY)

	2024/25	2023/24
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts – received for External organisations	0	0
Offerings/Gifts – passed to External organisations	0	0
Balance carried forward	0	0

17. CIRCUIT MANSES & EQUIPMENT

Item	Deemed Value at 1/9/24 £	Additions / Disposals £	Gross Sale Price £	Gain/Loss against book value £	Total Book Value at 31/8/25 £
Manse Properties					
10 Thornton Road	340,000				340,000
2 Maryland Lane	245,000				245,000
20 Graham Road**	400,000				400,000
23 Blackstairs Road	285,000				285,000
6 Saxon Road	365,000				365,000
69 Mill Lane Road	395,000				395,000
25 Waterpark Road	478,754				478,754
Total Manse Properties	2,508,754	0	0	0	2,508,754
Other Properties					
Wirral Methodist Centre (formerly Thingwall Church)*	180,000				180,000
Total Other Circuit Buildings	180,000				180,000
Total Asset Value	£2,688,754	0	0	0	2,688,754

* Since the 2024/25 year-end, the sale has been completed on Wirral Methodist Centre and will be reflected in next year's accounts

** The sale of 20 Graham Road continues to progress. The buyers requested an investigation into possible subsidence, which has been completed through our insurers, who have deemed there to be no such movement, recent or current.

18. INVESTMENT ASSETS

The circuit holds funds in the Circuit Model Trust Fund as required by Standing Orders and the Model Trusts. A small amount of this fund is held as investment units in the CFB Managed Mixed Fund. The circuit has no investment properties or common investment fund holdings.

	2024/25	2023/24
	£	£
Carrying Value at beginning of year	2,367	2,367
Net Gain/Loss on Revaluation	346.5	
CFB Mixed Managed Fund	2,714	2,367

19. LOANS

The circuit has no loan liabilities.

20. INVESTMENTS

The funds supporting the Circuit Model Trust Fund are held by TMCP in Trustees' Interest Funds, from which interest is credited to the accounts each month. These are considered medium- and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensures that, by providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity, as determined by the Methodist Conference.

Analysis of investment movements:

	2024/2025	2023/2024
	£	£
Investments listed on a recognised Stock Exchange		-
Investments held in common investment funds		-
Securities not listed on a recognised Stock Exchange	2,714	2,367
Other investments		-
Total	2,714	2,367

Change in investment values:

	2024/2025	2023/2024
	£	£
Carrying (market) value at beginning of year	2,367	2,367
Add: additions to investments at cost		-
Less: disposals at carrying value		-
Net gain/(loss) on revaluation	346.5	
Carrying (market) value at end of year	2,714	2,367

21. ANALYSIS OF CURRENT ASSETS

Analysis of cash at the bank

	2024/2025	2023/2024
	£	£
Cash in hand	15	43
Bank balance held in CAF Accounts	63,521	79,107
Sub-total – Cash in Hand and at Bank	63,536	79,150
CFB Deposit Account	64,650	181,298
TMCP – Circuit Model Trust Fund	112,020	332,497
Total Cash and Bank	240,206	592,945

22. ANALYSIS OF CURRENT LIABILITIES AND LONG-TERM CREDITORS

	2024/2025	2023/2024
	£	£
Trade Creditors	19,331	1,658
Other Creditors (Accruals)	4,509	1,425
Other Creditors (Church Assessments paid in advance)	46,293	49,036
Total Current Liabilities	70,133	52,119

23. TANGIBLE FIXED ASSETS

Cost or valuation

	Land & Buildings* £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Balance brought forward	2,508,754	180,000			2,688,754
Additions					
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	2,508,754	180,000	0	0	2,688,754

*Karl Tattler Estate Agents produced the latest valuations in October 2020.

Accumulated depreciation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

Net book value

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Brought forward	2,508,754		180,000			2,688,754
Carried forward	2,508,754		180,000			2,688,754

24. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS 2024/2025

Unrestricted

Unrestricted	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,668,086	783,949	821,397			General Operations	Inc CMTF & Property (Inc losses on Fixed Assets)
Totals	2,668,086	783,949	821,397	0	2,630,638		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318	Benevolent Fund	
Totals	318	0	0	0	318		

25. COMPARATIVE ANALYSIS OF RESTRICTED AND DESIGNATED FUNDS 2023/24

Unrestricted

Unrestricted	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,759,873	795,671	870,887	0	2,684,657	General Operations	Inc CMTF & Property (Inc losses on Fixed Assets)
Totals	2,759,873	795,671	870,887	0	2,684,657		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318	Benevolent Fund	
Totals	318	0	0	0	318		

26. RELATED PARTY TRANSACTIONS

Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	45,192.61	
CFB Interest	Central Finance Board of the Methodist Church		1,727.60	
Claremount Methodist Church	Circuit Church	Assessment payments & sundry recharges	42,967.00	
Claremount Hub		Employment recharges	8,522.26	
FUSS	Related CIO	Donations and salary payments	23,932.03	
Greasby Methodist Church	Circuit Church	Assessment payments & sundry recharges	56,620.10	
Heswall Methodist Church-	Circuit Church	Assessment payments & sundry recharges	51,166.00	
Higher Bebington Methodist Church	Circuit Church	Assessment payments & sundry recharges	7,589.00	
Hope Farm Methodist Church	Circuit Church	Assessment payments & sundry recharges	31,622.00	2,500.00
Irby Methodist Church	Circuit Church	Assessment payments & sundry recharges	23,121.00	
Little Neston Methodist Church	Circuit Church	Assessment payments & sundry recharges	20,796.87	
Little Sutton Methodist Church	Circuit Church	Assessment payments & sundry recharges	24,816.00	
North West England District	Methodist District Circuit is member of	District Assessments and Grant Funding	165.76	
Lower Bebington Methodist Church	Circuit Church	Assessment, Employment recharge	46,129.93	
Methodist Church of Great Britain	British Methodist Church	Connexional Assessments, Grant Funding, Lay Payroll		496,528.56
Moreton Methodist Church	Circuit Church	Assessment payments	29,438.45	
Neston Methodist Church	Circuit Church	Assessment payments	13,812.10	
Prenton Methodist Church	Circuit Church	Assessment payments	33,798.00	3,000.00
St Andrews New Brighton LEP	Circuit Church	Assessment payments	4,800.00	

St Luke's Methodist Church, Hoylake	Circuit Church	Assessment payments, staff cross charges	48,367.00	
The Church @ the Cross, Birkenhead	Circuit Church	Assessment payments	10,737.00	
TMCP	Trustees for Methodist Church purposes		5,467.46	33,479.77
Thornton Le Moors	Circuit LEP		0.00	0.00
Trinity Ellesmere Port	Circuit Church	Assessment payments, employment recharges	54,763.78	9,000.00
Trinity with Palm Grove LEP	Circuit Church	Assessment payments, contribution to CS team	3,399.00	
West Kirby Methodist Church	Circuit Church	Assessment payments, lay staff recharges	71,887.71	
Willaston Methodist Church	Circuit Church	Assessment payments	15,367.00	
Woodchurch Methodist Church	Circuit Church	Assessment payments and Lay staff recharges	14,943.00	
Total			691,148.66	544,508.33

Declarations

TREASURER

I confirm that these accrual-based financial statements for the year ended 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.



Mr Craig P Price
Wirral Methodist Circuit Treasurer
Address: 7 Mere Close, Great Sutton, Ellesmere Port, CH66 2WH

Date: 13/4/26

PRESENTATION TO THE CIRCUIT MEETING FOR APPROVAL

I confirm that the Annual Report and Financial Statements for the year ended 31 Aug 2025 were presented and approved by the Circuit Meeting.

Noel Sharp 13.4.26.

Rev. Noel Sharp
Superintendent Minister (Chair of Trustees)

Date:

Independent examiner's report to the trustees of Wirral Methodist Circuit

I report to the trustees on my examination of the accounts of the Wirral Methodist Circuit (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity'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 Trust's accounts carried out under section 145 of the 2011 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 gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

D D Lea.

Signed:

Name: Mrs D D Lea FCA, FCCA

Address: DJH Chester Limited, Chester House, Lloyd Drive, Ellesmere Port, Cheshire, CH65 9HQ

Date: 2 April 2026.

WIRRAL METHODIST CIRCUIT

England & Wales - Charity number 1135375

Accounts

THE WIRRAL METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1135375

Trustees' Annual Report and Financial Statements for the year ended 31st August 2024

Wirral Methodist Churches

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

Introduction

This report highlights the dynamic nature and challenges faced by the Methodist Church throughout the Wirral peninsula. Currently, church memberships are generally getting older and declining in numbers, even as the spiritual and physical needs in our community and beyond continue to rise.

We endeavour to be honest about the challenges we face while seeking to be more effective in discerning God's will for all God's people, with attention to our responsibilities as Methodist trustees (in association with our ecumenical partners where possible). We are clear that the financial and human resources available to the circuit need to be deployed where there are clear plans for growth and fruitfulness and can no longer be spread ever more thinly.

Aims and organisation

Basis of preparation and legal framework: The Charity's annual report and financial statements for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102), the current version of charity accounting.

Full Name of Charity:	The Wirral Methodist Circuit
Registered Charity Number:	1135375
Date of registration:	7 April 2010
Main communication address:	Wirral Methodist Circuit Office, C/O Hope Farm Methodist Church, Hope Farm Road, Ellesmere Port, CH66 2LF

The members of the Wirral Methodist Circuit Meeting are the Charity Trustees, membership is made up of circuit office holders, ministers, and representatives appointed by the local churches.
Full membership is shown in the appendix to this report.

Day-to-day financial operations and management are shared between Mr Stephen Cooper (the Circuit Manager) and Mr Craig Price, the appointed Circuit Treasurer.

Independent examiner

DJH Mitten Clarke Chester Limited.
Chester House, Lloyd Drive, Ellesmere Port CH65 9HQ

Investment and Commercial Bankers

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- CAF Bank (Charities Aid Foundation)

Circuit Mission

Our 250-year-old mission has not changed. Reaffirmed in 2018, the calling of the UK Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.
It does this through:



Worship
The Church exists to increase awareness of God's presence and to celebrate God's love



Learning and Caring
The Church exists to help people to grow and learn as Christians, through mutual support and care



Service
The Church exists to be a good neighbour to people in need and to challenge injustice



Evangelism
The Church exists to make more followers of Jesus Christ[1]

Locally, the Circuit exists to support the churches in God's mission. We are passionate about learning and growing together, celebrating the love of God, sharing the life of God with those around us and with those in need around the world and bringing our neighbours to Christ. Some examples of our work that expresses Our Calling are:

Worship	Learning and Caring	Service	Evangelism
Resourcing and providing varied opportunities for Christian Worship across the Wirral in churches and at the Circuit Hub	Bible Study groups and Prayer meetings, training events, pastoral care including enabling the growth of Local-Lay-Pastors in the circuit whilst maintaining safeguarding training.	Our work in areas of deprivation including those projects at Trinity Ellesmere Port and Woodchurch; our FUSS (Free Uniforms for Secondary Schools) project	Circuit wide evangelistic events, sharing of the Christian message **through the Children's** and Schools teams Hope Journey, Lego Church, and other projects.

In addition, the Methodist Church adopted the 'God for All' evangelism and growth strategy at the conference of June 2020. The Wirral Methodist Circuit seeks to discern how we implement that strategy in our local contexts.

[1] https://www.methodist.org.uk/about-us/the-methodist-church/our-calling/

Review of the year

During the 2023/24 year, key work updates include:

STAFFING:

The ordained staff team will see reductions in FTE as we move into the 2024-25 year. This is a reduction of 0.25 FTE as Rev Viv Gasteen retires (again) at the end of August 2024 and a reduction of 1 FTE as we were unsuccessful in our stationing profile for a Superintendent role. However, we were blessed that Noel Sharp agreed to become the Superintendent in September 2024. Noting these changes, the Circuit Leadership team spent considerable time discerning how the pastoral workload should best be shared with the remaining members of the team. To aid in fulfilling preaching appointments for communion services, four local preachers were granted, via the Methodist Conference, permission to preside at Holy Communion.

CIRCUIT STRUCTURES

The Circuit, collectively and in groups across the circuit, spent time considering if working as "One Church on Multiple Sites" could aid the effectiveness and viability of groups of circuit churches. The first group of churches to formally move to this way of operating and be called *The Methodist Church in Ellesmere Port*, consisting of Trinity, Hope Farm and Little Sutton Methodist Churches, which formally became one church on 1st September 2024.

PROPERTY:

During the year, the redundant Circuit Office at 17 Seven Acres Lane, previously Thingwall Methodist Church, was marketed, and at the year-end, a sale was progressing.

The Rev Dan Woodhouse household has different requirements than those that a standard manse property would serve; notably, more bedrooms and living space are needed. In addition, different areas of the Wirral would be more suitable for a property than those we hold manses in. Therefore, a new property was purchased at Waterpark Road, Prenton, with modest alterations in time for Dan's arrival.

Plans were made to sell the manse at Graham Road in West Kirby when Rev Yi vacates the property at the end of August.

CHILDREN AND SCHOOLS WORK:

The Circuit Children & Youth Team comprises one full-time and two part-time staff Members. Starting September 1, 2024, this will change to one full-time and one part-time position. The part-time worker, who also serves as the Circuit Safeguarding Officer (CSO), has accepted a part-time role as the District Safeguarding Officer (DSO). The service-level agreement has used at Greasby Church allowed existing project tos be revitalized and new initiatives launched, including a very successful summer holiday club,thath has brought new families into the church to attend existing children's activities and especially the Lego Church which takes place every month on a Sunday afternoon. A growing number of parents and carers attend activities regularly with their children, and the aim going forward is to provide them with an opportunity to pursue their discipleship through the creation of a discipleship course to run through Lent next year. This course will be put together by the Circuit Children's team, the new church's new minister and a team of volunteers from the church.

The work at Trinity with Palm Grove Church (TPG), the other church with a service-level agreement, has been less fruitful. Two summer holiday clubs have had to be cancelled because of too few applications and Church Mice, and Lego Church have failed to really take off despite great efforts on social media and other ways to attract interest. Whilst Greasby Church has renewed its service level agreement for a third year, it

seems certain that TPG will not renew into a third year. Another very successful summer holiday club was led by the Children's Team at Prenton Church.

The team has worked hard to maintain support for other churches in the Circuit, especially with the work the churches do with their local schools using the Hope Journey. It has taken time for churches to recover from the pandemic and rebuild their links with local schools using the Hope Journey. But this year has seen the restoration of a lot of these links. Through the Hope Journey, the Circuit can tell the stories of our faith to hundreds of children who are brought to their local Methodist churches by their schools throughout the year. These activities are, without doubt, our biggest congregations.

The team also continues to support churches in delivering Church Mice to under-school-age children and their carers, as well as Lego Church for older children.

Moving into new premises has proved to be very challenging, alongside the "day job," but that is almost complete.

The team has continued to provide the Circuit with the required Safeguarding Training courses led by the CSO. This has continued with Safeguarding Foundation Training. Two of the team have now been trained to deliver the Advanced Safeguarding Training and continue to run courses face-to-face and on-line so that the Circuit can meet its responsibilities. This continues to take a significant slice out of the Children & Youth time, but that is inevitable until more volunteers come forward for training as safeguarding trainers.

Financial Performance Review

INCOME TRENDS

Rental Income

- The relatively small rental income is related to the rental of two manses, Maryland Lane and Thornton Road.
- The second was held in lieu of Deacon Ellie Griffin's manse in the circuit, as she and her family resided in a manse that we rented from the North Cheshire Circuit. The income from the rental of Thornton Road is used to offset these costs. The manse at Thornton Road was returned to a rental due to us not being successful with one of our posts in stationing.

Circuit Assessments

- Income from the circuit assessment paid by the circuit churches (£532,872) represents the majority of the General Fund Income (70%).
- This reflects the fact that the assessment shared amongst the church is based directly on the budget, considering other income that can be predicted with reasonable confidence.
- It is noted that several of the churches have continued to indicate that this level of assessment is unsustainable. This is, in part, the reason the Circuit Meeting voted to move out of the Thingwall Circuit Office and progress to a sale of the site and instead utilise unused space within other open churches.

EXPENDITURE TRENDS

Salaries and associated costs

- Salaries and Stipends (£541,790) make up 62% of the total expenditure. However, this includes employment of lay workers employed directly by individual churches where the circuit acts as a payroll agent – this is cross-charged to those churches and income related to this (£176,719) is included in line 7 of the SOFA (Other Charitable Income).
- Stipend expenditures have increased each financial year in line with the directions of the Methodist Conference, which are based on cost-of-living indices. However, it should be noted that local church finances are squeezed by cost-of-living increases and the increased assessments needed to support salaries and stipends.
- The Circuit Policy is to increase the salaries of lay employees by the same percentage increase, and this was affirmed despite the financial challenges in 2022.

Connexional assessment & model trust levy

- The required circuit contribution to the Liverpool District and the Connexion (British Methodist Church) was £ 108,430 (£31,883 as District Assessment and £76,548 as Connexional Assessment). These funds support the work of the wider Methodist Church.
- In addition, the Circuit is required to pay an annual Levy on its cash holding in the Circuit Model Trust Fund, which this year amounted to £25,649. The Connexion distributes these funds into District Advance Funds, which are available across the district as grants.

Property maintenance

- Line 11 of the SOFA shows that £ 112,809 (13%) was spent on property maintenance during the year. However, this includes the running costs (service and maintenance contracts, buildings insurance, Council Tax and Utilities) and letting fees (Thornton Road and Maryland Lane) of all the manses and circuit office spaces.

Other outgoings

- The heading 'other outgoings' (Line 16 on the SOFA) includes the general costs of resourcing the staff to perform their duties (stationery, postage and equipment- including printer rentals and office running costs), together with the fees paid to Supernumerary (Retired) Ministers for their

leading of worship together with mileage expenses claimed staff and volunteers for their work in the circuit in addition to costs of administration and governance including professional fees.

FUND BALANCES

As of 31 August 2024, the Circuit's total unrestricted funds were £2,319,952, of which £157,163 is held in current assets as cash or near cash equivalents.

The circuit intends to continue providing grants to various mission projects. Currently, this involves supporting the running costs of the FUSS (Free Uniforms for Secondary Schools) shop in Birkenhead town centre.

PLANS FOR 2024/25

The charity's objective is to resource Methodist churches within the Wirral Peninsula and Ellesmere Port. Circuit financial plans for the coming year anticipate:

- Maintaining four full-time ordained staff; including welcoming Rev Dan Woodhouse in September 2024. This is a reduction of 1 FTE as we were unsuccessful in our stationing profile for a Superintendent role.
- Continuing to employ temporary additional resources in the form of a paid supernumerary minister (Claremount and Heswall)
- Completing the sale of the former circuit centre at Thingwall.
- Selling of the now redundant manse at Graham Road, West Kirby
- Continuing to discern where best to place our limited resources and working together to identify the direction of travel for the circuit's strategy. Particularly, the Circuit Leadership Team (CLT) will consider how the Methodist Church's "God for all" strategy should be worked out in the immediate term in the Circuit
- The CLT will also bring together a Property Strategy and, along with a small team from across the circuit, a new conversation on how we might plan to use our financial resources.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- The Christian faith, under the doctrinal standards and discipline of The Methodist Church.
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church.
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church.
- Any purpose of any charity, being a charity subsidiary or ancillary to The Methodist Church.

These purposes are achieved through:

- 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.
- Resourcing churches to work with children and young people within their mission and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

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 the Methodist Church Act (1976).
- The Constitutional Practice and Discipline of the Methodist Church (CPD) outlines detailed governance arrangements by order of the annual conference.
- The Circuit Leadership team and the Local Preachers meeting manage the circuit on a day-to-day basis.

TRUSTEE TRAINING

The Methodist Connexion produces a range of guidance to support the effective running of the circuit. The leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit Meeting members as an induction to their role as trustees.

Over the last few years, this trustee training has, in many cases, required the mandatory completion of Unconscious Bias, Equality, Diversity, and Inclusion Training in addition to Safeguarding Training due to other roles held.

RELATED PARTIES

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference. Constitutionally, therefore, the circuit consists of:

- Bromborough Methodist Church
- Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross
- Claremount Methodist Church
- Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E),
- Greasby Methodist Church
- Heswall Methodist Church
- Higher Bebington Methodist Church
- Hope Farm Methodist Church
- St. Luke's Hoylake Methodist Church
- Irby Methodist Church
- Little Neston Methodist Church
- Little Sutton Methodist Church
- Lower Bebington Methodist Church
- Moreton Methodist Church
- Neston Methodist Church
- Prenton Methodist Church
- St Andrews (Ecumenical Partnership with URC),
- Trinity (Ellesmere Port) Methodist Church
- Trinity with Palm Grove (Ecumenical Partnership with URC),
- West Kirby Methodist Church
- Willaston Methodist Church
- Woodchurch Methodist Church

Other organisations with specific linkage: MHA Mayfields (Dementia Care Home).

RISK MANAGEMENT

The Methodist Conference, the supreme governing body of the Methodist Church in Great Britain, has, through the Methodist Council, in 2017, recorded that the greatest single risk to the church is the continuing challenge of making new Christian disciples who express that discipleship within the Methodist tradition and it is generally accepted that the Methodist members on the Wirral are spread over too many sites or focused on activities that take place at a similar time.

FINANCIAL

Major risks are identified by the Circuit Stewards with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure are 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.

RESERVES POLICY

The circuit's Reserve Policy is to hold a minimum of six months ' working capital against the risk that any number of churches be unable to meet their commitment to fund the Circuit Assessment during any particular financial year.

The circuit also identified the potential redundancy payment liability regarding its directly employed lay staff and makes provision in the reserves policy for a contingency of around £30,256. It recognises that this sum will vary year on year due to changes in length of service and staff retirements/ resignations.

The total reserves on 31st August 2024 are £2,668,522, tangible fixed assets are £2,691,600; £318 is in restricted funds.

SAFEGUARDING

The Circuit continues to fully comply with Methodist Connexional practice regarding our safe operation and relationships with children & young people and vulnerable adults. As part of this commitment, we employ a part-time Circuit Safeguarding officer.

This Trustees' Annual Report was approved by the Circuit Meeting (trustee body).

Noel Sharp

Rev. Noel Sharp
Superintendent Minister (Chair of Trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its trust They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Appendix A - Wirral Circuit Meeting Membership (Trustees) as at 31st August 2024

Name	Surname
Lorraine	Aizlewood-Threlfall
Margaret	Allen
Janet	Almond
Barbara	Banton
Ron	Barber
Mark	Bates
David	Blackburn
Andrew	Boswell
Margaret Elizabeth	Burrows
Malcolm	Collens
Peter	Colyer
Chris	Conway
Steve	Cooper
Lynne	Cowell
David	Cross
Ian	Cubbin
Paula	Dewhirst
Ruth	Dowson
Tim	Edwards
Philip Neville	Fanning
Eve	Felton
Jane	Fieldhouse
Alan	Fisher
Neville	Ford
Alan Stephen	Fowler
Viv	Gasteen
Barbara	Green
Ellie	Griffin
John	Griffith
Ian	Hall
Iain	Henderson
Janet	Herd
Ed	Hilditch
David	Holt
Mike	Howlett
John	Huthnance
Lyn	Jackson-Eves
Angela	James
Colin	Jones
Anne	Kitchener
Ralph	Kitchener
Jenny	Knight
Julie	Luscombe
Brenda	Mather
Evelyn	Moir
Kevin	Mothersdale
Barry	Natton
Carole	Natton
Adrian	Pallant
Elaine	Phillips
Steve	Pillow
Craig	Price
Erica	Rimmer
Noel	Schorah
Joyce	Scoffield
Anne	Seddon
Noel	Sharp
James Edward	Shaw
Paul	Sheppard
Pam	Simms
Anne-Marie	Smith
David	Smith
Roger	Staines
Dianne	Swaffield
Kathy	Thomas
Rae	Volan
Jeanette	Walker
David	Walton
Cate	Warbrick
Peter	Wildman
Linda	Worrall

Resignations since previous year:

Name	Surname
Heather	Cooper
Rachel	Davies
Jean	Phillips
Fritz	Schafer
Jenny	Schafer
Mo	Stanley
Sarah	Wardle
Alan	White
Yangsun	Yi

Notes:

1. Supernumerary Ministers are entitled to opt into membership (and thereby trusteeship) of the Circuit Meeting. Only those who have exercised their rights are included in the list of Trustees.
2. The Circuit Manager is a lay employee and a member of the Circuit Meeting due to the responsibilities exercised.

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

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2023-24
		£	£	£	£
Income					
1 Donations and legacies	4	4,119			4,119
2 Income from monetary investments	8		76		76
3 Income from investment properties					0
4 Assessments on Churches	5	532,872			532,872
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	227,962	30,642		258,605
8 **Total income**		764,953	30,718	0	795,671
Expenditure					
9 Grants and donations					0
10 Salaries and associated costs	11	541,790			541,790
11 Property maintenance		112,809			112,809
12 Connexional assessment & model trust levy		102,197	16,376		118,573
13 District Assessment & Levy		31,883			31,883
14 Depreciation					0
15 Office expenses		8,107			8,107
16 Other outgoings		73,264	955		74,219
17 **Total charitable expenditure**		870,050	17,331	0	887,381
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 **Net income/(expenditure)**		-105,097	13,387	0	-91,710
21 Transfers between funds		200,972	-200,875		97
22 Other gains/(losses)					
23 **Net movement in funds**		95,875	-187,488	0	-91,613
24 Total funds brought forward		2,424,931	334,864	318	2,760,113
25 **Total funds carried forward**		2,520,806	147,376	318	2,668,500

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

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2022-23
		£	£	£	£
Income					
1 Donations and legacies	4	8,819			8,819
2 Income from monetary investments	8		77		77
3 Income from investment properties					0
4 Assessments on Churches	5	526,302			526,302
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	252,368	10,390		262,758
8 **Total income**		787,488	10,468	0	797,956
Expenditure					
9 Grants and donations		11,112			11,112
10 Salaries and associated costs	11	530,525			530,525
11 Property maintenance		93,436			93,436
12 Connexional assessment & model trust levy		99,009			99,009
13 District Assessment & Levy		32,851	16,943		49,794
14 Depreciation					0
15 Office expenses		15,513			15,513
16 Other outgoings		52,051	976		53,028
17 **Total charitable expenditure**		834,498	17,919	0	852,418
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 **Net income/(expenditure)**		-47,010	-7,452	0	-54,462
21 Transfers between funds		150,697	-122,001	-28,696	0
22 Other gains/(losses)					
23 **Net movement in funds**		103,687	-129,453	-28,696	-54,462
24 Total funds brought forward		2,321,244	464,317	29,014	2,814,575
25 **Total funds carried forward**		2,424,931	334,864	318	2,760,113

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	17, 23	2,688,754					2,688,754	2,210,000
Investment properties							0	0
Investments	18, 20	479	2,367				2,846	2,846
Total fixed assets		2,689,233	2,367	0	0	0	2,691,600	2,212,846
Current Assets								
Debtors		2,552					2,552	6,518
Loans by the Circuit							0	0
Investments with TMCP			144,913				144,913	332,497
Central Finance Board Deposits		66,309			318		66,627	181,258
Cash at Bank and in hand	15	90,855					90,855	79,150
Total current assets		159,715	144,913	0	318	0	304,946	599,464
Current liabilities								
Creditors (due in under 1 year)		50,359					50,359	52,196
Grants payable within 2022-23		0		0	0		0	0
Total current liabilities		50,359	0	0	0	0	50,359	52,196
Net current assets/liabilities		109,356	144,913	0	318	0	254,586	547,268
Total assets less current liabilities		2,798,589	147,280	0	318	0	2,946,187	2,760,114
Long term liabilities (due after more than one year)								
West Kirby		277,782					277,782	0
Loans to the Circuit							0	0
Net assets		2,520,807	147,280	0	318	0	2,668,404	2,760,114
Funds of the Circuit								
General Fund (Unrestricted)		2,520,807					2,520,807	2,424,931
Circuit Model Trust Fund (Unrestricted)			147,280				147,280	334,864
Designated Funds (Unrestricted)				0			0	0
Total Unrestricted Funds							2,668,086	2,759,796
Restricted Funds					318		318	318
Endowment Funds						0	0	0
Total Funds		2,520,807	147,280	0	318	0	2,668,404	2,760,114

Note: the Wirral Circuit effectively borrowed **money from the sale of West Kirby Methodist Church's** caretaker property to purchase 25 Waterpark Road, this will be amended with the sale of our Graham Road property.

Signed:

Circuit Treasurer

Cashflow statement for the year ended 31 August 2024

Statement of cash flows	Note	2023 £	2022 £
Cash from operating activities			
Net cash used in operating activities		381,242	-58,898
Cash flows from investing activities		0	0
Dividends,interest and rents from investments		0	0
Proceeds from the sale of property,plant and equipment		0	0
Purchase of property,plant and equipment		0	0
Purchase of intangible assets		0	0
Proceeds from the sale of investments		0	0
Purchase of investments		0	0
Other		0	0
Net cash provided by investing activities		0	0
Cash flows from financing activities		0	0
New borrowing		0	0
Repayments of borrowing		0	0
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		381,242	-58,898
Cash and cash equivalents at the beginning of the reporting period		592,946	651,844
Cash and cash equivalents at the end of the reporting period		974,188	592,946

Reconciliation of net income to net cash flow from operating activities	2023 £	2023 £
Net income for the reporting period (as per statement of financial activities)	-91,592	-54,462
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
Gains on investments	0	0
Dividends, interest and rents from investments	0	0
Decrease/(increase) in stocks	0	0
(increase)/decrease in debtors	0	0
increase/(decrease) in creditors	-3,966	-6,518
	476,800	2,082
Net cash used in operating activities	381,242	-58,898

Analysis of cash and cash equivalent	2023 £	2023 £
Cash in hand	90,855	79,150
Short term deposit (less than 3 months)	689,976	513,796
Total cash and cash equivalents	780,830	592,946

Notes to the Financial Statements

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) as updated, being the current version.

These financial statements have been prepared under the historical cost convention except that investments are shown at their market value at the end of the year. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

CHARITABLE FUNDS

The funds held constitute:

- General Funds are unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated is for any other purpose.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders categorised as unrestricted.
- Restricted funds are held for narrower purposes as defined by the donors or by the specific reason for the funds being raised.
- The circuit holds no Endowment funds. Details of each material fund are disclosed in the final note to these statements. Any funds may be represented by more than just cash.

ACCOUNTING POLICIES

Basis

These financial statements have been prepared based on 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.

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, 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 funds are recognised in full at the time of the 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

- Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000.
- The freehold property is shown in the financial statements at valuations that took place in October 2020.
- The land component is deemed to be £537,751 (20% of total value).
- 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 properties have been reviewed for impairment in line with the quinquennial schedule.
- Under the policy of only capitalising items exceeding £1,000 in value, none of the fixtures, fittings, computer equipment or kitchen appliances belonging to the circuit (either at the Circuit Centre or in manses are capitalised and are, therefore, not subject to any depreciation charges).

Investment Properties

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

Investment Income

Investment income relates to the dividends on the small amount of the Circuit Model Trust Fund held as investment units in CFB Managed Mixed Fund.

Investments

Investments are valued in the balance sheet at market value at the year's end. Investment income is included in the statements when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

The debtors and prepayments included in the statements primarily consist of the prepayment of September stipends for the Ordained Staff, which is transferred to the Methodist Church Payroll in late August to enable payment on 1st September.

Creditors

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

Operating Leases

On 31st August 2024, the charity was committed to an operating lease for a photocopier described at note 14. Although acknowledged in Note 14, no provision is made within the balance sheet since the costs are a charge in expenditure and immaterial.

Additionally, the circuit holds a 'Tenancy at Will' for shop premises for the Wirral FUSS/FUPS (Free Uniforms for Secondary and Primary Schools) for which there is no notice period and therefore, no future liability.

Cash and Cash Equivalents

These include cash in hand, deposits held at banks and other short-term liquid investments with optional maturities of three months or less.

Financial Instruments - the charity has elected to apply the provisions of Section 11 "basic financial instruments" and Section 12 "other financial instruments" of FRS 102 to all its financial instruments Financial instruments are recorded in the charity's balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financial where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rates method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due in one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction prices and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee Benefits

The costs of any unused holiday entitlement are recognised in the period in which the employee services are received, with no financial adjustments where an employee is approved to carry leave forward across financial years. Any carry forward is deemed immaterial to the statements. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminating the employment of an employee.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. Thus, the trustees continue to adopt the "going concern" basis of accounting in preparing the statements.

4. DONATIONS AND LEGACIES

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	**2023/2024 Total £**	**2022/23 Total £**
Donations	3,820	-	-	3,820	8,819
Legacies	-	-	-	-	-
Total	3,820	-	-	3,820	8,819

Some of these donations were gifts donated to ministers leaving the circuit in August 2024.

5. ASSESSMENTS ON CHURCHES

A previously agreed formula was used to calculate the share of the circuit budget required in assessment payment from each church. The following assessments were accounted for:

Church	**Assessment Paid £**
Bromborough Methodist Church	39,096
Claremount Methodist Church	40,524
Elton (TLMIE) LEP*	0
Greasby Methodist Church	34,368
Heswall Methodist Church-	48,516
Higher Bebington Methodist Church	6,204
Hope Farm Methodist Church	32,064
Irby Methodist Church	23,148
Little Neston Methodist Church	15,744
Little Sutton Methodist Church	27,072
Lower Bebington Methodist Church	29,556
Moreton Methodist Church	25,188
Neston Methodist Church	8,016
Prenton Methodist Church	31,320
St Andrews New Brighton LEP	4,200
St Luke's Methodist Church, Hoylake	48,924
The Church @ The Cross / Charing Cross Methodist Church	13,188
Trinity Ellesmere Port	20,352
Trinity with Palm Grove LEP	3,600
West Kirby Methodist Church	53,784
Willaston Methodist Church	14,496
Woodchurch Methodist Church	13,512
Total	**532,872**

* Note: No assessment has been received from Elton and Ince LEP since its inception as an LEP. Previously funds from the sale of Elton MC were considered to be in lieu of the church's contribution but these funds were exhausted some years ago. Ongoing discussions will confirm the future contribution or if the structure continues as an LEP.

6. GRANTS RECEIVED

No grants were received during the year.

7. OTHER CHARITABLE INCOME

	Unrestricted	CMTF[2]	Restricted	Funds for External Bodies	2023/2024 Total	2022/23 Total
	£	£	£	£	£	£
Bank & CFB interest	5,105	30,642			35,747	17,386
Benevolence					0	0
Employment related income	191,219				191,219	213,764
Income from Printing	7				7	251
Property Rental	26,100				26,100	26,693
Misc. Receipts	5,531				5,531	3,749
FUSS Sales						615
Total	**227,962**	**30,642**			**258,605**	**262,758**

8. INCOME FROM INVESTMENTS

	Unrestricted	CMTF	Restricted	2023/2024 Total	2022/23 Total
	£	£	£	£	£
Central Finance Board					
Other	76			76	77
Total	**76**			**76**	**77**

9. PAYMENTS TO TRUSTEES

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends and salaries for those ordained and lay staff who are trustees.

	2023/24	2022/23
Trustees receiving payments	18	16
Total Amount	**20,674**	**24,820**

Most trustees are appointed by the local churches and do not claim expenses from the charity concerning the performance of their trustee duties. Expense payments primarily relate to reimbursement for travel, stationery and resource costs.

[2] Circuit Model Trust Fund

10. FEES FOR REVIEW OF THE FINANCIAL STATEMENTS

	2023/24 £	2022/23 £
Independent examiner's reporting on the financial statements	3,642	3,570
Other fees (ag: advice, accountancy services) paid to the independent examiner	7,020	5,940
Total	**10,662**	**9,510**

11. SALARIES AND ASSOCIATED COSTS

Costs associated with this expenditure in the year were:

	2023/24 £	2022/23 £
Gross stipends, salaries, and benefits in kind	495,771	429,538
Employer's National Insurance costs	33,980	31,099
Pension costs	12,040	46,257
Total	**541,791**	**506,896**

The difference between 2023/23 and 2021/22 can be attributed to the increase in stipends and salaries and the increase in other staff paid though but not employed by the circuit.

	2023/24 £
Average number of lay-employees in the year were	18
Of which the following were not employed through the circuit	9

12. LOSS ON DISPOSAL OF MANSES

- No properties sold within the financial year

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As of 31 August 2024, the circuit is committed to the following:

- None

14. OPERATING LEASES

At the reporting end date, the charity has outstanding commitments for future minimum lease payments under a non-cancellable operating lease (for print/copier at the Wirral Methodist Centre), which fall due as follows:

A new five-year lease was taken in 2022/23 at £350 per quarter, therefore a total of £5,600.

15. CASH AND CURRENT ASSETS

The Circuits' Current Assets are held in CAF (Charities Aid Foundation) Bank, both current and deposit accounts, the CFB Deposit Account (Central Finance Board of the Methodist Church), and the Circuit Model Trust Fund, which is held by the Trustees for Methodist Church Purposes.

Additionally, the Circuit Office maintains a minor cash holding, normally less than £50, arising from miscellaneous cash receipts (photocopying, contributions for refreshments, etc.). This is used to fund occasional miscellaneous expenses and provisions, and any excess is banked from time to time.

16. MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (FOR INFORMATION ONLY)

	2023/24	2022/23
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts – received for External organisations	0	0
Offerings/Gifts – passed to External organisations	0	0
Balance carried forward	**0**	**0**

17. CIRCUIT MANSES & EQUIPMENT

Item	Description	Deemed Value at 1/9/23 £	Additions / Disposals £	Gross Sale Price £	Gain/Loss against book value £	Total Book Value at 31/8/24 £
Manse Properties						
10 Thornton Road		340,000				340,000
2 Maryland Lane		245,000				245,000
20 Graham Road		400,000				400,000
23 Blackstairs Road		285,000				285,000
6 Saxon Road		365,000				365,000
69 Mill Lane Road		395,000				395,000
25 Waterpark Road			£478,754			£478,754
Total Manse Properties		**£2,030,000**	**£478,754**			**£2,508,754**

Other Properties

Wirral Methodist Centre (formerly Thingwall Church)	Circuit Centre	£180,000				£180,000
Total Other Circuit Buildings		**£180,000**				**£180,000**
Total Asset Value		**£2210,000**	**£478,754**			**£2,688,754**

18. INVESTMENT ASSETS

The circuit holds funds in the Circuit Model Trust Fund as required by Standing Orders and the Model Trusts. A small amount of this fund is held as investment units in the CFB Managed Mixed Fund. The circuit has no investment properties or common investment fund holdings.

	2023/24	2022/2
	£	£
Carrying Value at beginning of year	2,367	2,367
Net Gain/Loss on Revaluation	147	
CFB Mixed Managed Fund	2,514	2,367

19. LOANS

The circuit has no loan liabilities.

20. INVESTMENTS

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium-term and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements:

	2023/2024	2022/23
	£	£
Investments listed on a recognised Stock Exchange	-	-
Investments held in common investment funds	-	-
Securities not listed on a recognised Stock Exchange	2,514	2,367
Other investments	-	-
Total	**2,514**	**2,367**

Change in investment values:

	2023/2024	2022/23
	£	£
Carrying (market) value at beginning of year	2,367	2,367
Add: additions to investments at cost	-	-
Less: disposals at carrying value	-	-
Net gain/(loss) on revaluation	147	-
Carrying (market) value at beginning of year	**2,514**	**2,367**

21. ANALYSIS OF CURRENT ASSETS

Analysis of cash at the bank

	2023/2024	2022/23
	£	£
Cash in hand	43	49
Bank balance held in CAF Accounts	79,107	48,327
Sub-total – Cash in Hand and at Bank	79,150	48,376
CFB Deposit Account	181,298	263,518
TMCP – Circuit Model Trust Fund	332,497	339,949
Total Cash and Bank	**592,945**	**651,843**

22. ANALYSIS OF CURRENT LIABILITIES AND LONG-TERM CREDITORS

	2023/2024	2022/23
	£	£
Trade Creditors	1,658	1,190
Other Creditors (Accruals)	1,425	0
Other Creditors (Church Assessments paid in advance)	49,036	48,923
Total Current Liabilities	52,119	50,113

23. TANGIBLE FIXED ASSETS

Cost or valuation

	Land & Buildings £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Balance brought forward	**2,030,000**	**180,000**			**2,210,000**
Additions	478,754				£478,754
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	**£2,508,754**	**180,000**			**£2,688,754**

New valuations were produced by Karl Tattler Estate Agents in October 2020. Most of the value changes are small with only the revaluation of the Wirral Circuit Centre showing the most change.

Accumulated depreciation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

Net book value

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under constructions £	Total £
Brought forward	2,030,000		180,000			**2,210,000**
Carried forward	2,508,754		180,000			**2,688,754**

24. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS 2023/2024

Unrestricted

Unrestricted	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,759,873	795,671	870,887	0	2,684,657	General Operations	Inc CMTF & Property (Inc losses on Fixed Assets)
Totals	2,759,873	795,671	870,887	0	2,684,657		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318		
Totals	**318**	**0**	**0**	**0**	**318**		

25. COMPARATIVE ANALYSIS OF RESTRICTED AND DESIGNATED FUNDS 2022/23

Unrestricted

Unrestricted	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,785,562	797,956	852,341	28,696	2,759,873	General Operations	
Totals	**2,785,562**	**797,956**	**852,341**	**28,696**	**2,759,873**		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318		
Hope Journey Grant Funded	21,293			-21,293	0	Work Funded by Connexional and DAF Grant	Inc Transfer of Running Costs for Circuit Centre & Line Management
FUSS	7,403			-7,403	0	Grant funding of FUSS	Transferred to FUSS as it became a CIO in 2023/23
Totals	**29,014**	**0**	**0**	**28,696**	**318**		

26. RELATED PARTY TRANSACTIONS

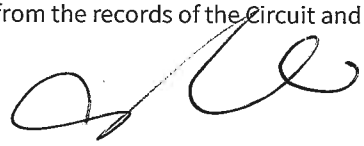
Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	42,645.32	
CFB Interest	Central Finance Board of the Methodist Church		3,952.54	
Claremount Methodist Church	Circuit Church	Assessment payments & sundry recharges	44,114.00	
Claremount Hub		Employment recharges	7,802.28	
FUSS	Related CIO	Donations and salary payments	22,182.54	
Greasby Methodist Church	Circuit Church	Assessment payments & sundry recharges	59,801.20	
Heswall Methodist Church-	Circuit Church	Assessment payments & sundry recharges	52,778.00	
Higher Bebington Methodist Church	Circuit Church	Assessment payments & sundry recharges	6,832.00	
Hope Farm Methodist Church	Circuit Church	Assessment payments & sundry recharges	34,716.00	2,500.00
Irby Methodist Church	Circuit Church	Assessment payments & sundry recharges	25,114.00	
Little Neston Methodist Church	Circuit Church	Assessment payments & sundry recharges	17,313.00	
Little Sutton Methodist Church	Circuit Church	Assessment payments & sundry recharges	29,328.00	
Liverpool Methodist District	Methodist District Circuit is member of	District Assessments and Grant Funding	150,855.88	755.99
Lower Bebington Methodist Church	Circuit Church	Assessment, Employment recharge	46,963.50	
Methodist Church of Great Britain	British Methodist Church	Connexional Assessments, Grant Funding, Lay Payroll	539,293.84	1,284.91
Moreton Methodist Church	Circuit Church	Assessment payments	27,356.00	
Neston Methodist Church	Circuit Church	Assessment payments	17,991.99	
North Cheshire Methodist Circuit	Related Circuit	Manse Rental	18705.48	
North Liverpool and South Sefton Circuit	Related Circuit	Employment recharges		4,923.96
Prenton Methodist Church	Circuit Church	Assessment payments	34,759.88	3,000.00
St Andrews New Brighton LEP	Circuit Church	Assessment payments		

St Luke's Methodist Church, Hoylake	Circuit Church	Assessment payments, staff cross charges	73,652.04	
The Church @ the Cross, Birkenhead	Circuit Church	Assessment payments	15,777.00	
TMCP	Trustees for Methodist Church purposes		34,375.94	
Thornton Le Moors	Circuit LEP		0	
Trinity Ellesmere Port	Circuit Church	Assessment payments, employment recharges	54314.88	2000
Trinity with Palm Grove LEP	Circuit Church	Assessment payments, contribution to CS team	11100	
West Kirby Methodist Church	Circuit Church	Assessment payments, lay staff recharges	73,652.04	
Willaston Methodist Church	Circuit Church	Assessment payments	15,777.00	
Woodchurch Methodist Church	Circuit Church	Assessment payments and Lay staff recharges	34,375.94	
Total			**1,495,530.29**	**14,464.86**

Declarations

TREASURER

I confirm that these accrual-based financial statements for the year ended 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.



Mr Craig P Price Date:
Wirral Methodist Circuit Treasurer
Address: 7 Mere Close, Great Sutton, Ellesmere Port, CH66 2WH

PRESENTATION TO THE CIRCUIT MEETING FOR APPROVAL

I confirm that the Annual Report and Financial Statements for the year ended 31 Aug 2024 were presented and approved by the Circuit Meeting.

Noel Sharp 29.04.25

Rev. Noel Sharp Date:
Superintendent Minister (Chair of Trustees)

Independent examiners report to the trustees of Wirral Methodist Circuit

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity'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 Trust's accounts carried out under section 145 of the 2011 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 gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

Signed: D D Lea.

Name: **Mrs D D Lea FCA, FCCA**

Address: **DJH Chester Limited, Chester House, Lloyd Drive, Ellesmere Port, Cheshire, CH65 9HQ**

Date: 15/4/2025

WIRRAL METHODIST CIRCUIT

England & Wales - Charity number 1135375

Accounts

THE WIRRAL **METHODIST** CIRCUIT

Trustees Annual Report and Financial Statements

For the year ended 31st August 2023

THE WIRRAL **METHODIST** CIRCUIT

Registered Charity Number 1135375

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

This report reflects the vibrancy and challenge of being the Methodist Church across the Wirral peninsula at a time when church memberships are, on average, ageing and in numerical decline; whilst the needs both spiritual and physical, in our area and beyond, increase.

We endeavour to be honest about the challenges we face, whilst seeking to be more effective in our discerning the will of God for the people of God called Methodist (in association with our ecumenical partners where possible) for the future. We are clear that both the financial and human resources available to the circuit need to be deployed where there are clear plans for growth and fruitfulness, and can no longer be spread ever more thinly.

Aims and organisation

Basis of preparation and legal framework: The Charity's annual report and financial statements for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) being the current version of accounting by charities.

Full Name of Charity:	**The Wirral Methodist Circuit**
Registered Charity Number:	**1135375**
Date of registration:	**7 April 2010**
Main communication address:	**Wirral Methodist Circuit Office,** Hope Farm Methodist Church, Hope Farm Road, Ellesmere Port, CH66 2LF

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

Full membership is shown as an appendix to this report.

Day to financial operations and management are shared between Mr Stephen Cooper (the Circuit Manager) and Mr Craig Price the appointed Circuit Treasurer.

Independent examiner

DJH Mitten Clarke Chester Limited.
Chester House, Lloyd Drive, Ellesmere Port CH65 9HQ

Investment and Commercial Bankers

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- CAF Bank (Charities Aid Foundation)

Circuit Mission

Our 250-year-old mission has not changed. Reaffirmed in 2018, the calling of the UK Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.

It does this through:



Worship
The Church exists to increase awareness of God's presence and to celebrate God's love



Learning and Caring
The Church exists to help people to grow and learn as Christians, through mutual support and care



Service
The Church exists to be a good neighbour to people in need and to challenge injustice



Evangelism
The Church exists to make more followers of Jesus Christ[1]

Locally, The Circuit exists to support the churches in God's mission. We are passionate about learning and growing together, celebrating the love of God, sharing the life of God with those around us and with those in need around the world and bringing our neighbours to Christ. Some examples of our work that expresses Our Calling are:

Worship	Learning and Caring	Service	Evangelism
Resourcing and providing varied opportunities for Christian Worship across the Wirral in churches and at the Circuit Hub	Bible Study groups and Prayer meetings, training events, pastoral care including enabling the growth of Local-Lay-Pastors in the circuit whilst maintaining safeguarding training.	Our work in areas of deprivation including those projects at Trinity Ellesmere Port and Woodchurch; our FUSS (Free Uniforms for Secondary Schools) project	Circuit wide evangelistic events, sharing of the Christian message through the Children's and Schools teams Hope Journey, Lego Church, and other projects.

In addition, the Methodist Church adopted the 'God for All' evangelism and growth strategy at the conference of June 2020. The Wirral Methodist Circuit seeks to discern how we implement that strategy in our local contexts.

[1] https://www.methodist.org.uk/about-us/the-methodist-church/our-calling/

Review of the year

During the 2022/23 year the key emphases have been:

MISSION PLANNING AND STRATEGY

In March 2023, the Circuit held an Awayday to focus on the future of the Circuit. This was the culmination of several sessions during the Circuit Meetings where all talked through some of the issues we are facing, and the opportunities – as well as dangers – that these presented. The Awayday started with, finished with and was punctuated by worship and prayer.

The heart of the matter is collaboration. Since the Awayday, moves towards collaboration have gathered pace, and we are challenging all of our churches to look again at their communities, their mission and the potential for joining together with others under a more streamlined and effective system of joint church councils. This will at the same time reduce some of the load on ministers, enable vital roles in the churches to be shared, and give more opportunity for local leadership teams to shape their mission according to their own understanding of their local communities and their own gifts and vision.

By August 2023, four groups of churches were in serious discussions using the model of *One Church on Multiple Sites*, and others are expected to follow. As we move into a year of stationing with the Superintendent and another Presbyter leaving the Circuit, it is vital that we speed up this process, and the Circuit leadership team has set a target of August 2024 to have this process largely complete.

There are challenges ahead, not least in identifying and appointing local leaders in various roles who have the vision and energy to move forward in their communities, but it is also an opportunity for us to refocus on the things that matter.

STAFFING:

The circuit maintained and supported ordained and lay staff in their work in the Circuit and with the churches, with a continuing emphasis on the staff being available to resource the church membership in their own pastoral ministries, worship, discipleship, and engagement in God's mission —by being mentors and enablers, potentially, more than doers.

The lay staffing reduction that was required by the budget set for 2022/23 was met through one resignation and two churches in the circuit contributing to the cost of the children and Schools team in exchange for a number of hours specialist work in their churches for three years.

As Rev Jackie Bellfield prepared to leave the circuit, we were successful in our submitted profile for a probationer minister. Rev Ruth Dowson therefore joined the circuit team in September 2023 working primarily with the Ellesmere Port churches.

Superintendent Presbyter, Rev Heather Cooper, will 'sit down' (the Methodist term for 'retire') at the end of her current appointment (Aug 24) and following a process of discernment, Rev Yangsun Yi decided not to seek a reinvitation of her appointment which ends at the same time. Therefore, the circuit prayerfully enters stationing seeking both a Superintendent and a Presbyter for September 24, however, it is highly unlikely that both would be filled.

CHILDREN AND SCHOOLS WORK:

The Circuit Children & Youth Team consists of one full-time and two part-time workers. This reduction in staffing, from two full-time workers was because one of the full-time workers got a similar job much nearer home so left us at the start of the Connexional year. Circuit funding meant that it was not possible to replace him. The Circuit Safeguarding Officer (CSO), who is a part-time member of the team took on responsibility as CSO of the Southport Circuit for four hours a week which further depleted the hours available for Children & Youth work. To further assist with the challenges of Circuit funding the team has entered into service-level agreements with two churches who have the funding to pay for the Circuit team to work with them to develop a new strategy for their children and youth work and to set up new activities and to train volunteers.

With much diminished staff and dedicated hours, the team has worked hard to continue to support children & youth work throughout the circuit, especially new work where the emphasis has been to train volunteers and to model good practice. Hope Journey for work with schools, Church Mice with pre-school children and their carers and Lego Church continue to be the main vehicles for their work. The team has supported the regular Prenton Summer Holiday Club and worked with Greasby to set up a new Holiday Club, both in August 2023.

The team are having to move out of the Circuit Centre, as the Circuit Meeting has decided that it can no longer afford to maintain it. This was refurbished and redesigned to facility the work of the Circuit Team and therefore will be a great loss. Alternative accommodation and storage facilities have been sourced and the team will move into this at the beginning of the 2023-24 Connexional year.

The team has continued to provide the Circuit with the required Safeguarding Training courses led by the CSO. This has continued with Foundation Training. Two of the Team have now been trained to deliver the Advanced Safeguarding Training and continue to run courses face-to-face and on-line so that the Circuit can meet its responsibilities. This continues to take a significant slice out of the Children & Youth time, but is inevitable until more volunteers come forward for training as safeguarding trainers.

PROPERTY:

Throughout the year the circuit meeting made two significant building related decisions.

Firstly, in line with the Methodist Church's commitment to achieve Net Zero in Carbon emissions by 2030 the circuit meeting decided to use around £60k of reserves to add Solar Panels and Battery storage systems to its manses in current use by the circuit. The work began with the manse at Saxon Road as a pilot and within 2022/23 progressed to include Mill Hill Road and Blackstairs Road. It is envisaged that Graham Road would be replaced with a more suitable manse in time for a new Presbyter in 2024 at which point Solar Panels would be added to that purchase.

Secondly, the circuit meeting, recognising the limited use of the Thingwall Circuit Centre and the changing of working patterns following Covid19, decided to begin a process of moving out of the Thingwall Site and preparing it for sale. Over the summer months new offices were furnished at Hope Farm Methodist Church for the main circuit office and the Circuit Manager; and at Prenton Methodist Church housing the Circuit Children and Schools team. In addition, a lease was taken for a storage unit 2 miles from Prenton Methodist Church to hold some of the equipment and resources of the Children and Schools Team. The Circuit Office at Thingwall was costing around £16k per year to run; the new arrangements notable within existing, open churches will reduce that cost to around £8.5k per year. It is intended that following Methodist Church approval processes the Thingwall site will be marketed for sale as early as possible in the 2023/24 year.

Financial Performance Review

INCOME TRENDS

Rental Income

- The relatively small amount of rental income relates to the rental of two manses, Maryland Lane and Thornton Road.
- The second is held in lieu of Deacon Ellie Griffin's manse in the circuit as she and her family continue to reside in a manse that we rent from the North Cheshire Circuit. The income from the rental of Thornton Road is used to offset these costs. The manse at Thornton Road remains suitable for the future housing of a minister should we be successfully matched in stationing for 2024.

Circuit Assessments

- Income from the circuit assessment paid by the circuit churches (£526,302) represents the majority of the General Fund Income (66%).
- This reflects the fact that the assessment shared amongst the church is based directly on the budget, taking into account other income that can be predicted with reasonable confidence.
- It is noted that several of the churches have continued to indicate that this level of assessment is unsustainable. This is in part the reason the Circuit Meeting voted to move out of the Thingwall Circuit Office and progress to a sale of the site and instead utilise unused space within other, open churches.

EXPENDITURE TRENDS

Salaries and associated costs

- Salaries and Stipends (£530,662) make up 62% of the total expenditure. However, this includes employment of lay workers employed directly by individual churches where the circuit acts as a payroll agent – this is cross charged to those churches and income related to this (£206,764) is included line 7 of the SOFA (Other Charitable Income).
- Stipend expenditure has increased each financial year in line with the directions of the Methodist Conference which are based on costs of living indices – however, it should be noted that local church finances are squeezed by cost-of-living increases as well as seeing the increased assessments needed to support salaries and stipends.
- The Circuit Policy is to increase the salaries of lay employees by the same percentage increase and this was affirmed despite the financial challenges in 2022.

Connexional assessment & model trust levy

- The required circuit contribution to the Liverpool District and the Connexion (British Methodist Church) was £ 131,860 (£32,851 as District Assessment and £99,009 as Connexional Assessment). These funds are used to fund the work of the wider Methodist Church.
- In addition, the Circuit is required to pay an annual Levy on its cash holding in the Circuit Model Trust Fund which in this year amounted to £16,943. These funds are distributed by the Connexion into District Advance Funds and are available across the district in the form of grants.

Property maintenance

- Line 11 of the SOFA shows the amount of £ 93,436 (11%) being spent on property maintenance during the year. However, this includes the running costs (service & maintenance contracts, buildings insurance, Council Tax and Utilities) and letting fees (Thornton Road) of all the manses and circuit centre as well.

Other outgoings

- The heading 'other outgoings' (Line 16 on the SOFA) includes the general costs of resourcing the staff to perform their duties (stationery, postage and equipment- including printer rentals and office running costs), together with the fees paid to Supernumerary (Retired) Ministers for their leading of worship together with mileage expenses claimed staff and volunteers for their work in the circuit in addition to costs of administration and governance including professional fees.

FUND BALANCES

As at 31 August 2023 the total unrestricted funds of the Circuit were £2,759,873 of which £260,130 is held in current assets as cash or near cash equivalents.

The circuit intends to continue its support to various mission projects through grants. Currently this involves supporting the running costs of the FUSS (Free Uniforms for Secondary Schools) shop in Birkenhead town centre.

PLANS FOR 2023/24

The charity's objective is to resource Methodist churches within the Wirral Peninsula and Ellesmere Port. Circuit financial plans for the coming year anticipate:

- Maintaining five full time ordained staff; welcoming Rev Ruth Dowson in September 2023 –
- Continuing to employ temporary additional resources in the form paid supernumerary ministers (Claremount and Heswall) to fully resource the circuit through a period of change, giving space for difficult decisions to be taken about the future model of the circuit
- Fully moving out of the circuit centre at Thingwall and proceeding to market the property.
- Continuing to discern where best to place our limited resources and working together to identify the direction of travel for the circuit's strategy

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

These purposes are achieved through:

- 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.
- Resourcing churches to work with children and young people within their mission, and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

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.

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 an induction to their role as trustees.

Over the last few years this trustee training has in many cases due to other roles held involved mandatory completion of Unconscious Bias and Equality, Diversity & Inclusion Training in addition to Safeguarding Training.

RELATED PARTIES

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference.

Constitutionally, therefore, the circuit consists of:

- Bromborough Methodist Church
- Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross
- Claremount Methodist Church
- St. James' Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E),
- Greasby Methodist Church
- Heswall Methodist Church
- Higher Bebington Methodist Church
- Hope Farm Methodist Church
- St. Luke's Hoylake Methodist Church
- Irby Methodist Church
- Little Neston Methodist Church
- Little Sutton Methodist Church
- Lower Bebington Methodist Church
- Moreton Methodist Church
- Neston Methodist Church
- Prenton Methodist Church
- St Andrews (Ecumenical Partnership with URC),
- Trinity (Ellesmere Port) Methodist Church
- Trinity with Palm Grove (Ecumenical Partnership with URC),
- West Kirby Methodist Church
- Willaston Methodist Church
- Woodchurch Methodist Church

Other organisations with specific linkage:
MHA Mayfields (Dementia Care Home).

RISK MANAGEMENT

The Methodist Conference, the supreme governing body of the Methodist Church in Great Britain, has through the Methodist Council, in 2017, recorded that the greatest single risk to the church is the continuing challenge of making new Christian disciples who express that discipleship within the Methodist tradition and it is generally accepted that the Methodist members on the Wirral are spread over too many sites or focused on activities that take place at a similar time.

The circuit's missional priorities seek to address and mitigate this risk and continue to illuminate, through our intentional resourcing programme, where the limited resources at our disposal should be deployed to best effect.

FINANCIAL

Major risks are identified by the Circuit Stewards 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.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum of six-months' working capital should any number of churches not be able to make their committee to fund the Circuit Assessment during any particular financial year.

The circuit also identified the potential redundancy payment liability regarding its directly employed lay staff and makes provision in the reserves policy for the contingency of circa £30,256 recognising that this sum will vary year on year due to changes in length of service and staff retirements/ resignations.

The total reserves at 31st August 2023 are £2,760,191, tangible fixed assets are £2,212,846; £318 is in restricted funds; therefore, this gives a balance of £92,968 for *free* reserves.

SAFEGUARDING

The Circuit continues to fully comply with Methodist Connexional practice regarding our safe operation and relationships with children & young people and vulnerable adults. As part of this commitment, we employ a part-time Circuit Safeguarding officer.

This Trustees Annual Report was approved by the Circuit Meeting (trustee body).

Heather Cooper

Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

Registered Charity Number 1135375

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its trust They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPENDIX A - WIRRAL CIRCUIT MEETING MEMBERSHIP/ TRUSTEES AS AT 31ST AUGUST 2023

Name	Surname	Notes
Lorraine	Aizlewood-Threlfall	
Margaret	Allen	
Alan	Banks	Appointed 01/01/22
Barbara	Banton	
Ron	Barber	
Jackie	Bellfield	
David	Blackburn	
Andrew	Boswell	
Alan	Chamberlain	
Malcolm	Collens	
Peter	Colyer	
Chris	Conway	
Heather	Cooper	
Steve	Cooper	
Lynne Maura	Cowell	Appointed 01/01/22
Ian	Cubbin	
Jill Mary	Cumming	
Rachael	Davies	
Paula	Dewhurt	Appointed 01/01/22
John	Edwards	
Tim	Edwards	
Phyl	Fanning	
Eve	Felton	
Jane Isabel	Fieldhouse	
Alan	Fisher	
Neville	Ford	
Vivenne	Gasteen	
Eileen	Germon	
Barbara	Green	
Eleanor	Griffin	
John David	Griffith	
Ian Martin	Hall	
Michael John	Halliday	Appointed 01/01/22
Peter	Harvey	
Janet Margaret	Herd	Appointed 01/01/22
Iain SAMUEL ALEXANDER	Henderson	
Edward Lawrence	Hilditch	
David John	Holt	Appointed 01/01/22
Michael DD	Howlett	
John Margarson	Huthnance	
Lyn	Jackson-Eves	Appointed 01/01/22
Angela	James	
Colin Charles	Jones	
Anne	Kitchener	
Jennifer Mary	Knight	
Brenda	Mather	

Evelyn	Moir	
Barry	Natton	
Carole	Natton	
Elaine	Phillips	
Jean	Phillips	
Steve	Pillow	
Craig	Price	
Erica	Rimmer	
Fritz	Schafer	
Noel	Schorah	
Anne	Seddon	
James Edward (Jim)	Shaw	
Paul GWILYM	Sheppard	
Pamela Margaret	Simms	
David	Smith	
Anne-Marie	Smith	
Roger	Stains	Appointed 01/01/22
Maureen	Stanley	
Dianne	Swaffield	
Kathy	Thomas	
Rae	Volan	
Jeanette	Walker	
David	Walton	
Catherine	Warbrick	
Sarah	Wardle	
Alan	White	
Peter Allison	Wildman	
David Neil	Williams	
Linda	Worrall	
Yangsun	Yi	

Resignations since previous year:

Name	Surname
Sue	Elliott
Helen	Jobling
Patricia	Lumb
Liz	Newton
John	Pulford
Len	Sloan
Derek Edward	Street
Dorothy	Waller
Dorothy Margaret	Williams

Notes:

1. Supernumerary Ministers are entitled to opt in to membership (and thereby trusteeship) of the Circuit Meeting. Only those who have exercised their rights are included in the list of Trustees.
2. The Circuit Manager is a lay employee and a member of the Circuit Meeting due to the responsibilities exercised.

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

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2022-23
		£	£	£	£
Income					
1 Donations and legacies	4	8,819			8,819
2 Income from monetary investments	8		77		77
3 Income from investment properties					0
4 Assessments on Churches	5	526,302			526,302
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	252,368	10,390		262,758
8 **Total income**		**787,488**	**10,468**	**0**	**797,956**
Expenditure					
9 Grants and donations		11,112			11,112
10 Salaries and associated costs	11	530,525			530,525
11 Property maintenance		93,436			93,436
12 Connexional assessment & model trust levy		99,009			99,009
13 District Assessment & Levy		32,851	16,943		49,794
14 Depreciation					0
15 Office expenses		15,513			15,513
16 Other outgoings		52,051	976		53,028
17 **Total charitable expenditure**		**834,498**	**17,919**	**0**	**852,418**
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 **Net income/(expenditure)**		**-47,010**	**-7,452**	**0**	**-54,462**
21 Transfers between funds		150,697	-122,001	-28,696	0
22 Other gains/(losses)					
23 **Net movement in funds**		**103,687**	**-129,453**	**-28,696**	**-54,462**
24 Total funds brought forward		**2,321,244**	**464,317**	**29,014**	**2,814,575**
25 Total funds carried forward		**2,424,931**	**334,864**	**318**	**2,760,113**

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2021-22
		£	£	£	£
Income					
1 Donations and legacies		2,162		750	2,912
2 Income from monetary investments			68		68
3 Income from investment properties					0
4 Assessments on Churches		495,312			495,312
5 Capital Receipts					0
6 Grants received		12,930		44,925	57,855
7 Other charitable income		192,333	1,746		194,079
8 **Total income**		**702,737**	**1,814**	**45,675**	**750,226**
Expenditure					
9 Grants and donations					0
10 Salaries and associated costs		506,896			506,896
11 Property maintenance		74,605			74,605
12 Connexional assessment & model trust levy		96,081			96,081
13 District Assessment & Levy		32,354	23,147		55,501
14 Depreciation					0
15 Office expenses		12,652			12,652
16 Other outgoings		43,701	1,212		44,913
17 **Total charitable expenditure**		**766,289**	**24,359**	**0**	**790,648**
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 **Net income/(expenditure)**		**-63,552**	**-22,545**	**45,675**	**-40,422**
21 Transfers between funds		43,895		-43,895	0
22 Other gains/(losses)					
23 **Net movement in funds**		**-19,657**	**-22,545**	**1,780**	**-40,422**
24 Total funds brought forward		**2,340,901**	**486,862**	**27,234**	**2,854,997**
25 **Total funds carried forward**		**2,321,244**	**464,317**	**29,014**	**2,814,575**

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2021/22 £
Fixed Assets								
Circuit Manses & Equipment	17, 23	2,210,000					2,210,000	2,210,000
Investment properties							0	0
Investments	18, 20	479	2,367				2,846	2,846
Total fixed assets		**2,210,479**	**2,367**	**0**	**0**	**0**	**2,212,846**	**2,212,846**
Current Assets								
Debtors		6,518					6,518	0
Loans by the Circuit							0	0
Investments with TMCP			332,497				332,497	339,949
Central Finance Board Deposits		180,980			318		181,298	263,518
Cash at Bank and in hand	15	79,150					79,150	48,376
Total current assets		**266,648**	**332,497**	**0**	**318**	**0**	**599,464**	**651,843**
Current liabilities								
Creditors (due in under 1 year)		52,196					52,196	50,113
Grants payable within 2022-23		0	0	0	0		0	
Total current liabilities		52,196	0	0	0	0	52,196	50,113
Net current assets/liabilities		**214,452**	**332,497**	**0**	**318**	**0**	**547,268**	**601,730**
Total assets less current liabilities		**2,424,931**	**334,864**	**0**	**318**	**0**	**2,760,114**	**2,814,576**
Long term liabilities (due after more than one year)								
Grants payable after 2022-23							0	
Loans to the Circuit							0	
Net assets		**2,424,931**	**334,864**	**0**	**318**	**0**	**2,760,114**	**2,814,576**
Funds of the Circuit								
General Fund (Unrestricted)		2,424,931					2,424,931	2,443,246
Circuit Model Trust Fund (Unrestricted)			334,864				334,864	342,316
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds							**2,759,796**	**2,785,562**
Restricted Funds					318		318	29,014
Endowment Funds						0	0	
Total Funds		**2,424,931**	**334,864**	**0**	**318**	**0**	**2,760,114**	**2,814,576**

Signed:

Circuit Treasurer

Cashflow statement for the year ended 31 August 2023

Statement of cash flows	Note	2023 £	2022 £
Cash from operating activities			
Net cash used in operating activities		**-58,898**	**-47,093**
Cash flows from investing activities		0	0
Dividends,interest and rents from investments		0	0
Proceeds from the sale of property,plant and equipment		0	0
Purchase of property,plant and equipment		0	0
Purchase of intangible assets		0	0
Proceeds from the sale of investments		0	0
Purchase of investments		0	0
Other		0	0
Net cash provided by investing activities		**0**	**0**
Cash flows from financing activities		0	0
New borrowing		0	0
Repayments of borrowing		0	0
Net cash used in financing activities		**0**	**0**
Change in cash and cash equivalents in the reporting period		-58,898	-47,093
Cash and cash equivalents at the beginning of the reporting period		651,844	698,937
Cash and cash equivalents at the end of the reporting period		**592,946**	**651,844**

Reconciliation of net income to net cash flow from operating activities	2023 £	2022 £
Net income for the reporting period (as per statement of financial activities)	-54,462	-40,422
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
Gains on investments	0	0
Dividends, interest and rents from investments	0	0
Decrease/(increase) in stocks	0	0
(increase)/decrease in debtors	0	0
increase/(decrease) in creditors	-6,518	20,896
	2,082	-27,567
Net cash used in operating activities	**-58,898**	**-47,093**

Analysis of cash and cash equivalent	2023 £	2022 £
Cash in hand	79,150	48,327
Short term deposit (less than 3 months)	513,796	603,517
Total cash and cash equivalents	**592,946**	**651,844**

Notes to the Financial Statements

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) as updated, being the current version.

These financial statements have been prepared under the historical cost convention except that investments are shown at their market value at the end of the year. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

CHARITABLE FUNDS

The funds held constitute:

- General Funds are unrestricted which are then available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated is for any other purpose.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders categorised as unrestricted.
- Restricted funds are held for narrower purposes as defined by the donors or by the specific reason for which the funds are raised.
- The circuit holds no Endowment funds. Details of each material fund are disclosed in the final note to these statements. Any funds may be represented by more than just cash.

ACCOUNTING POLICIES

Basis

These financial statements 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.

Critical Accounting Estimates and Judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Incoming Resources

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

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

- Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.
- The freehold property is shown in the financial statements at valuations that took place in October 2020.
- The land component is deemed to be £442,000 (20% of total value).
- 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 properties have been reviewed for impairment in line with the quinquennial schedule.
- In accordance with the policy of only capitalising items exceeding £1,000 in value, none of the fixtures, fittings, computer equipment or kitchen appliances belonging to the circuit (either at the Circuit Centre or in manses are capitalised and are, therefore, not subject to any depreciation charges).

Investment Properties

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

Investment income

Investment income relates to the dividends on the small amount of the Circuit Model Trust Fund held as investment units in CFB Managed Mixed Fund.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the statements when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

The debtors and prepayments included in the statements primarily consists of the prepayment of September stipends for the Ordained Staff, which is transferred to the Methodist Church Payroll in late August to enable payment on 1st September.

Creditors

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

Operating Leases

At 31st August 2023 the charity was committed to an operating lease for a photocopier described at note 14. Although acknowledged in Note 14, no provision is made within the balance sheet since the costs are a charge in expenditure and immaterial.

Additionally, the circuit holds a 'Tenancy at Will' for a shop premises for the Wirral FUSS/FUPS (Free Uniforms for Secondary and Primary Schools) for which there is no notice period and therefore, no future liability.

Cash and Cash Equivalents

These include cash in hand, deposits held at call at banks and other short-term liquid investments with optional maturities of three months or less.

Financial Instruments - the charity has elected to apply the provisions of Section 11 "basic financial instruments" and Section 12 "other financial instruments" of FRS 102 to all its financial instruments

Financial instruments are recorded in the charities balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financial where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rates method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due in one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction prices and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee Benefits

The costs of any unused holiday entitlement are recognised in the period in which the employee services are received, with no financial adjustments where an employee is granted approval to carry leave forward across financial years. Any carry forward is deemed immaterial to the statements. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. Thus, the trustees continue to adopt the "going concern" basis of accounting in preparing the statements.

4. DONATIONS AND LEGACIES

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2022/2023 Total £	2021/22 Total £
Donations	8,819	-	-	8,819	2,912
Legacies	-	-	-	-	-
Total	8,819	-	-	8,819	2,912

Unrestricted donations were for circuit funds and for a gift for Rev Jackie Bellfield on her leaving the circuit.

5. ASSESSMENTS ON CHURCHES

A previously agreed formula was used to calculate the share of the circuit budget required in assessment payment from each church. The following assessments were accounted for:

Church	Assessment Paid £
Bromborough Methodist Church	38,700
Claremount Methodist Church	40,116
Elton (TLMIE) LEP*	0
Greasby Methodist Church	34,020
Heswall Methodist Church-	48,024
Higher Bebington Methodist Church	6,132
Hope Farm Methodist Church	31,740
Irby Methodist Church	22,908
Little Neston Methodist Church	15,588
Little Sutton Methodist Church	25,716
Lower Bebington Methodist Church	29,256
Moreton Methodist Church	24,936
Neston Methodist Church	7,932
Prenton Methodist Church	31,008
St Andrews New Brighton LEP	4,200
St Luke's Methodist Church, Hoylake	48,432
The Church @ The Cross / Charing Cross Methodist Church	13,056
Trinity Ellesmere Port	20,148
Trinity with Palm Grove LEP	3,426
West Kirby Methodist Church	53,244
Willaston Methodist Church	14,352
Woodchurch Methodist Church	13,368
Total	**526,302**

* Note: No assessment has been received from Elton and Ince LEP since its inception as an LEP. Previously funds from the sale of Elton MC were considered to be in lieu of the church's contribution but these funds were exhausted some years ago. Ongoing discussions will confirm the future contribution or if the structure continues as an LEP.

6. GRANTS RECEIVED

No grants were received during the year.

7. OTHER CHARITABLE INCOME

	Unrestricted	Circuit Model Trust Fund	Restricted	Funds for External Bodies	2022/23 Total	2021/22 Total
	£	£	£	£	£	£
Bank & CFB interest	7,296	10,390			17,386	2,412
Benevolence					0	0
Employment related income	213,764				213,764	156,117
Income from Printing	251				251	153
Property Rental	26,693				26,693	33,229
Misc. Receipts	3,749				3,749	1,269
FUSS Sales	615				615	
Total	**252,368**	**10,390**	**0**	**0**	**262,758**	**194,078**

8. INCOME FROM INVESTMENTS

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2022/23 Total £	2021/22 Total £
Central Finance Board					
Other	77			77	68
Total	77			77	68

9. PAYMENTS TO TRUSTEES

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends and salaries for those ordained and lay staff who are trustees.

	2022/23	2021/22
Trustees receiving payments	16	16
Total Amount	£14,835	£17,488

Most trustees are appointed by the local churches and do not claim expenses from the charity in relation to the performance of their trustee duties. Expense payments primarily relate to reimbursement for travel and stationery and resource costs.

10. FEES FOR REVIEW OF THE FINANCIAL STATEMENTS

	2022/23 £	2021/22 £
Independent examiner's reporting on the financial statements	3,570	3,570
Other fees (ag: advice, accountancy services) paid to the independent examiner	5,940	5,940
Total	9,510	**9,510**

11. SALARIES AND ASSOCIATED COSTS

Costs associated with this expenditure in the year were:

	2022/23 £	2021/22 £
Gross stipends, salaries, and benefits in kind	453,964	429,538
Employer's National Insurance costs	32,442	31,099
Pension costs	44,120	46,257
Total	530,525	506,896

The difference between 2022/23 and 2021/22 can be attributed to the increase in stipends and salaries and the increase in other staff paid though but not employed by the circuit.

	2022/23 £
Average number of lay-employees in the year were	18
Of which the following were not employed through the circuit	9

12. LOSS ON DISPOSAL OF MANSES

- No properties sold within the financial year

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 31 August 2023 the circuit is committed to the following:

- None

14. OPERATING LEASES

At the reporting end date, the charity has outstanding commitments for future minimum lease payments under a non-cancellable operating lease (for print/copier at the Wirral Methodist Centre) which fall due as follows:

New five-year lease taken in 2022/23 at £350 per quarter, therefore a total of £7,000.

15. CASH AND CURRENT ASSETS

The Circuits' Current Assets are held in CAF (Charities Aid Foundation) Bank, both current and deposit accounts, CFB Deposit Account (Central Finance Board of the Methodist Church), and the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes.

Additionally, the Circuit Office maintains a minor cash holding, normally less than £50, arising from miscellaneous cash receipts (photocopying, contributions for refreshments etc.). This is used to fund occasional miscellaneous expenses and provisions and any excess is banked from time to time.

16. MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (FOR INFORMATION ONLY)

	2022/23	2021/22
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts – received for External organisations	0	0
Offerings/Gifts – passed to External organisations	0	0
Balance carried forward	0	0

17. CIRCUIT MANSES & EQUIPMENT

Item	Description	Deemed Value at 1/9/22 £	Additions / Disposals £	Gross Sale Price £	Gain/Loss against book value £	Total Book Value at 31/8/23 £
Manse Properties						
10 Thornton Road		340,000				**340,000**
2 Maryland Lane		245,000				**245,000**
20 Graham Road		400,000				**400,000**
23 Blackstairs Road		285,000				**285,000**
6 Saxon Road		365,000				**365,000**
69 Mill Lane Road		395,000				**395,000**
Total Manse Properties		£2,030,000				**£2,030,000**
Other Properties						
Wirral Methodist Centre (formerly Thingwall Church)	Circuit Centre	£180,000				**£180,000**
Total Other Circuit Buildings		£180,000		£ -	£ -	**£180,000**
Total Asset Value		£2,210,000				**£2,210,000**

18. INVESTMENT ASSETS

The circuit hold funds in the Circuit Model Trust Fund as required by Standing Orders and the Model Trusts. A small amount of this fund is held as investment units in the CFB Managed Mixed Fund. The circuit has no investment properties or common investment fund holdings.

	2022/23	2021/22
	£	£
Carrying Value at beginning of year	2,367	2,367
Net Gain/Loss on Revaluation	147	
CFB Mixed Managed Fund	**2,514**	**2,367**

19. LOANS

The circuit has no loan liabilities.

20. INVESTMENTS

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium-term and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements:

	2022/2023	2021/22
	£	£
Investments listed on a recognised Stock Exchange	-	-
Investments held in common investment funds	-	-
Securities not listed on a recognised Stock Exchange	2,514	2,367
Other investments	-	-
Total	**2,514**	2,367

Change in investment values:

	2022/2023	2021/22
	£	£
Carrying (market) value at beginning of year	2,367	2,367
Add: additions to investments at cost	-	-
Less: disposals at carrying value	-	-
Net gain/(loss) on revaluation	147	-
Carrying (market) value at beginning of year	**2,514**	2,367

21. ANALYSIS OF CURRENT ASSETS

Analysis of cash at bank

	2022/2023	2021/22
	£	£
Cash in hand	43	49
Bank balance held in CAF Accounts	79,107	48,327
Sub-total – Cash in Hand and at Bank	79,150	48,376
CFB Deposit Account	181,298	263,518
TMCP – Circuit Model Trust Fund	332,497	339,949
Total Cash and Bank	**592,945**	**651,843**

22. ANALYSIS OF CURRENT LIABILITIES AND LONG-TERM CREDITORS

	2022/2023	2021/22
	£	£
Trade Creditors	1,658	1,190
Other Creditors (Accruals)	1,425	0
Other Creditors (Church Assessments paid in advance)	49,036	48,923
Total Current Liabilities	52,119	50,113

23. TANGIBLE FIXED ASSETS

Cost or valuation

	Land & Buildings	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£
Balance brought forward	2,030,000	180,000			2,210,000
Additions					
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	2,030,000	180,000			2,210,000

New valuations were produced by Karl Tattler Estate Agents in October 2020. Most of the value changes are small with only the revaluation of the Wirral Circuit Centre showing the most change.

Accumulated depreciations

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

Net book value

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Brought forward	2,030,000		180,000			2,210,000
Carried forward	2,030,000		180,000			2,210,000

24. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS 2021/2022

Unrestricted

Unrestricted	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,785,562	797,956	852,341	28,696	2,759,873	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	**2,785,562**	**797,956**	**852,341**	**28,696**	**2,759,873**		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318		
Hope Journey Grant Funded	21,293			-21,293	0	Work Funded by Connexional and DAF Grant	Inc Transfer of Running Costs for Circuit Centre & Line Management
FUSS	7,403			-7,403	0	Grant funding of FUSS	To be transferred to FUSS as it becomes an independent CIO in 2022/23
Totals	**29,014**	**0**	**0**	**28,696**	**318**		

25. COMPARATIVE ANALYSIS OF RESTRICTED AND DESIGNATED FUNDS 2021/22

Unrestricted

Unrestricted (designated)	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,827,764	704,551	790,648	43,895	2,785,562	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	**2,827,764**	**704,551**	**790,648**	**43,895**	**2,785,562**		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318		
Hope Journey Grant Funded	26,666	24,675	0	-30,048	21,293	Work Funded by Connexional and DAF Grant	Inc Transfer of Running Costs for Circuit Centre & Line Management
FUSS	250	21,000	0	-13,847	7,403	Grant funding of FUSS	To be transferred to FUSS as it becomes an independent CIO in 2022/23
Totals	**27,234**	**45,675**	**0**	**-43,895**	**29,014**		

26. RELATED PARTY TRANSACTIONS

Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	42,060	
CFB Interest	Central Finance Board of the Methodist Church		6,737	
Claremount Methodist Church	Circuit Church	Assessment payments & sundry recharges	46,682	
FUSS	Related CIO	Donations and salary payments	19,376	10,912
Greasby Methodist Church	Circuit Church	Assessment payments & sundry recharges	54,852	
Heswall Methodist Church-	Circuit Church	Assessment payments & sundry recharges	48,024	
Higher Bebington Methodist Church	Circuit Church	Assessment payments & sundry recharges	6,132	
Hope Farm Methodist Church	Circuit Church	Assessment payments & sundry recharges	31,775	
Irby Methodist Church	Circuit Church	Assessment payments & sundry recharges	22,908	
Little Neston Methodist Church	Circuit Church	Assessment payments & sundry recharges	15,604	
Little Sutton Methodist Church	Circuit Church	Assessment payments & sundry recharges	25,690	
Liverpool Methodist District	Methodist District Circuit is member of	District Assessments and Grant Funding	23,328	148,803
Lower Bebington Methodist Church	Circuit Church	Assessment, Employment recharge	43,381	
Methodist Church of Great Britain	British Methodist Church	Connexional Assessments, Grant Funding, Lay Payroll		527,026
Moreton Methodist Church	Circuit Church	Assessment payments	24,949	
Neston Methodist Church	Circuit Church	Assessment payments	7,932	
North Cheshire Methodist Circuit	Related Circuit	Manse Rental		18,603
Prenton Methodist Church	Circuit Church	Assessment payments	31,008	
St Andrews New Brighton LEP	Circuit Church	Assessment payments	4,800	
St Luke's Methodist Church, Hoylake	Circuit Church	Assessment payments, staff cross charges	102,454	
The Church @ the Cross, Birkenhead	Circuit Church	Assessment payments	30,023	
TMCP	Trustees for Methodist Church purposes		10,468	976
Thornton Le Moors	Circuit LEP		0	
Trinity Ellesmere Port	Circuit Church	Assessment payments	45,374	
Trinity with Palm Grove LEP	Circuit Church	Assessment payments	10,985	
West Kirby Methodist Church	Circuit Church	Assessment payments	60,636	
Willaston Methodist Church	Circuit Church	Assessment payments	14,402	
Woodchurch Methodist Church	Circuit Church	Assessment payments	25,641	
Total			**£758,221**	**£706,320**

Declarations

TREASURER

I confirm that these accrual-based financial statements for the year ended 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Mr Craig P Price
Wirral Methodist Circuit Treasurer

Date: 1/5/24

Address: 7 Mere Close, Great Sutton, Ellesmere Port, CH66 2WH

PRESENTATION TO THE CIRCUIT MEETING FOR APPROVAL

I confirm that the Annual Report and Financial Statements for the year ended 31 Aug 2022 were presented and approved by the Circuit Meeting.

Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

Date: 2.5.24

Independent examiner's report to the trustees of Wirral Methodist Circuit

I report to the trustees on my examination of the accounts of the Wirral Methodist Circuit (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

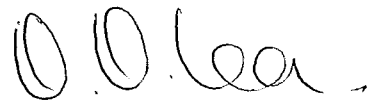
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.



Signed:

Name: Mrs D D Lea

FCA, FCCA

Address: DJH Mitten Clarke Chester Limited, Chester House, Lloyd Drive, Ellesmere Port,

Cheshire, CH65 9HQ

Date:

WIRRAL METHODIST CIRCUIT

England & Wales - Charity number 1135375

Accounts

THE WIRRAL **METHODIST** CIRCUIT

Trustees Annual Report and Financial Statements

For the year ended 31st August 2022

Wirral Methodist Churches

Circuit Number 18/9

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

This report reflects the vibrancy and challenge of being the Methodist Church across the Wirral peninsula at a time when church memberships are, on average, ageing and in numerical decline; whilst the needs both spiritual and physical, in our area and beyond, increase. This report covers the initial post-covid restriction period where a number of our churches are considering, as we are as a circuit, how ministry has changed as a result.

We endeavour to be honest about the challenges we face, whilst seeking to be more effective in our discerning the will of God for the people of God called Methodist (in association with our ecumenical partners where possible) for the future. We are clear that both the financial and human resources available to the circuit need to be deployed where there are clear plans for growth and fruitfulness, and can no longer be spread ever more thinly.

Aims and organisation

Basis of preparation and legal framework: The Charity's annual report and financial statements for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) being the current version of accounting by charities.

Full Name of Charity:	THE WIRRAL METHODIST CIRCUIT
Registered Charity Number:	1135375
Date of registration:	7 April 2010
Main communication address:	Wirral Methodist Centre,
	17 Seven Acres Lane, Thingwall, Wirral, CH61 7XZ

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

Full membership is shown as an appendix to this report.

Day to financial operations and management are shared between Mr Stephen Cooper (the Circuit Manager) and Mr Craig Price the appointed Circuit Treasurer.

Independent examiner:

Morris & Co.
Chester House, Lloyd Drive, Ellesmere Port CH65 9HQ

Investment and Commercial Bankers:

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- CAF Bank (Charities Aid Foundation)

Circuit Mission

Our 250-year-old mission has not changed. Reaffirmed in 2018, the calling of the UK Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.

It does this through:



Worship
The Church exists to increase awareness of God's presence and to celebrate God's love



Learning and Caring
The Church exists to help people to grow and learn as Christians, through mutual support and care



Service
The Church exists to be a good neighbour to people in need and to challenge injustice



Evangelism
The Church exists to make more followers of Jesus Christ[1]

Locally, The Circuit exists to support the churches in God's mission. We are passionate about learning and growing together, celebrating the love of God, sharing the life of God with those around us and with those in need around the world and bringing our neighbours to Christ. Some examples of our work that expresses Our Calling are:

Worship
Resourcing and providing varied opportunities for Christian Worship across the Wirral in churches and at the Circuit Hub

Learning and Caring
Bible Study groups and Prayer meetings, training events, pastoral care including enabling the growth of Local-Lay-Pastors in the circuit whilst maintaining safeguarding training.

Service
Our work in areas of deprivation including those projects at Trinity Ellesmere Port and Woodchurch; our FUSS (Free Uniforms for Secondary Schools) project

Evangelism
Circuit wide evangelistic events, sharing of the Christian message through the Children's and Schools teams Hope Journey, Lego Church, and other projects.

In addition, the Methodist Church adopted the 'God for All' evangelism and growth strategy at the conference of June 2020. The Wirral Methodist Circuit seeks to discern how we implement that strategy in our local contexts.

[1] https://www.methodist.org.uk/about-us/the-methodist-church/our-calling/

Review of the year

During the 2021/22 year the key emphases have been:

MISSION PLANNING AND STRATEGY

During this year we paid a lot of attention to the question of vision. Proverbs 29 tells us that "If people can't see what God is doing, they stumble all over themselves; But when they attend to what he reveals, they are most blessed." (v18, MSG). We don't want to be people who stumble from one crisis to the next, or who accept decline as a fact of life; we want to "see what God is doing", to "attend to what he reveals", and to endeavour to align our plans with this vision.

In March 2022 we published the Circuit mission plan, after a lot of talking and listening in churches. The Circuit's goal is " to support the churches in God's mission: to know Jesus and to make him known." We set out a number of key areas for change and development, and we seek to be guided in day-to-day decisions by that overarching vision - and to encourage churches to seek God and hear his plans for themselves. As we enter 2022-23, we are engaged in a process of discernment through Circuit meetings and other forums, and it is our intention to have a clear view of how the Circuit and its churches must reinvent itself for the challenges which lie ahead, to meet the needs and aspirations of all of our members, and to be part of serving the kingdom of God in the Wirral.

STAFFING:

The circuit maintained and supported ordained and lay staff in their work in the Circuit and with the churches, with a continuing emphasis on the staff being available to resource the church membership in their own pastoral ministries, worship, discipleship, and engagement in God's mission —by being mentors and enablers more than doers.

However, it became clear through a series of Circuit (trustee) meetings that following the covid pandemic, (which had accelerated financial concerns that have been around for a number of years), churches could not continue to fund the level of circuit budget through assessments that had been the norm. In addition, without intervention the budget would have increased significantly in 2022/23 due to stipends increasing by 4.24% and funding ending for one of the posts on the Children and Schools Team. Therefore, during 2021/22 the Circuit Meeting chose to adopt a smaller budget for 2022/23 which was equivalent to a reduction in around 1.5 full time equivalent roles. A consultation process was initiated that will produce its outcome early in the 2022/23 financial year.

The Rev'd Jackie Bellfield has chosen not to seek a reinvitation to her ministry in the circuit and will therefore leave the Wirral Circuit in August 2023. In her remaining year Jackie continues to serve the Liverpool District in a half time Mission and Evangelism Enabler role. The Circuit Leadership Team will be working with the District Stationing representative with the aim of securing and supporting a probationer presbyter to serve in the circuit from September 2023.

LOCAL PREACHERS:

The Wirral Circuit Local Preacher and Worship Leader's Meeting has continued to meet together either on Zoom or in person at the Circuit Centre since the start of the pandemic in 2020. Ordained ministers (current or supernumerary), local preachers, worship leaders and one newly appointed deacon have enabled the Preaching Plan for the Wirral Circuit to continue to be published each quarter.

Bible month, refresher trainings and safeguarding trainings have been addressed and more importantly, the lectionary preaching of God's Word has been evident in each of the Circuit's churches.

The Superintendent and the Secretary meet regularly to prepare for meetings and to be consistently aware of the needs of all Preachers and Worship leaders. The meeting has aimed to provide opportunities to meet together in worship; to share reflections and to encourage each other as we learn and grow, with prayer at the heart of it all.

Pastorally in these most difficult of times we have enabled congregations and their ministers to feel supported in providing care in the name of Jesus, our Lord and Saviour. It has also been a privilege to have our Chair of District join us as a member of this meeting.

CHILDREN AND SCHOOLS WORK:

The Circuit Children & Youth Team consists of 2 full time and two part-time workers. A joint Connexional and District grant has funded one full-time post over a five-year grant – this grant has now expired. The Team has lost 15 hours a week as one of the team also became Circuit Safeguarding Officer (CSO) from 1st September 2021. The team gradually came back to working together in the Circuit Centre as pandemic rules changed over this year and it was considered safe to do so, but they still regularly work from home whenever that make sense.

The team has worked with churches as they have gradually opened up their activities again. This has involved supporting the revival of activities suspended by the pandemic. The team has also helped a number of churches to re-think their work with children and young people and helped them to try new approaches and new work. Schools have been keen to re-start their work with our churches using the Hope Journey, and the Circuit team have worked hard to enable this to happen, often filling in for reluctant volunteers until they have felt safe to come back. New Church Mice groups, for pre-school children and their careers, have started and are thriving in three of our churches, as well as returning in other churches. New Lego Church groups, for junior age children and their carers usually after-school, have started in three churches as well as re-starting in others. The team, has supported the re-start of the Prenton summer holiday club. The team has continued to work with secondary-age groups in two of our churches and is looking to extend that work in other churches. The team continues to respond to appeals for support from churches outside the Circuit in a variety of different ways.

The team has continued to provide the Circuit with the required Safeguarding Training courses led by the new CSO. This has continued with Foundation Training. Two of the Team have now been trained to deliver the Advanced Safeguarding Training and have run a large number of courses face-to-face and on-line so that the Circuit can meet the Connexional Deadline. This has taken significant time out of the primary focus on Children & Youth work this year.

WIRRAL FUSS / FUPS

Through the year the FUSS management committee has furthered its work, supported by the circuit, to become a CIO (Charitable Incorporated Organisation) with the aim that in 2021/22 and beyond FUSS would be able to function independent of the circuit. To this aim, the Management Committee applied for and received a grant of £30,000 from the Liverpool Methodist District. This is being received in instalments (£11k, £10k, £9K) to be used by end of August 2023.

This grant has enabled the FUSS worker to be employed for 28 hours (instead of 20 hours) from July 2021. This helped over the busy summer months as families gather school uniforms in preparation for September. At the end of the 2021/22 year the FUSS worker remains an employee of the Circuit, which FUSS will

reimburse the circuit for through their grant funding. This Employment arrangement will be reviewed at a later date.

Financial Performance Review

INCOME TRENDS

Rental Income

- The relatively small amount of rental income relates to the rental of two manses – one which became available for rental following the departure of Rev'd Steve Carpenter early in 2022.
- The second is held in lieu of Deacon Ellie Griffin's manse in the circuit as she and her family continue to reside in a manse that we rent from the North Cheshire Circuit. The income from the rental of Thornton Road is used to offset these costs. The manse at Thornton Road remains suitable for the future housing of a minister should that become needed.

Circuit Assessments

- Income from the circuit assessment paid by the circuit churches (£495,312) represents the majority of the General Fund Income.
- This reflects the fact that the assessment shared amongst the church is based directly on the budget, taking into account other income that can be predicted with reasonable confidence.
- It is noted that several of the churches have continued to indicate that this level of assessment is unsustainable, particularly in the light of the impact COVID19 has had on individual church finances which is part of the reason for the budgetary decisions noted above for 2022/23 and beyond.

EXPENDITURE TRENDS

Salaries and associated costs

- Salaries and Stipends (£506,896) make up 68% of the total expenditure. However, this does include employment of lay workers employed directly by individual churches where the circuit acts as a payroll agent – this is cross charged to those churches and income related to this (£156,117) is included line 7 of the SOFA (Other Charitable Income). The increase from the previous year related to two additional churches employees joining the circuit payroll.
- Stipend expenditure has increased each financial year in line with the directions of the Methodist Conference which are based on costs of living indices – however, it should be noted that local church finances are squeezed by cost-of-living increases as well as seeing the increased assessments needed to support salaries and stipends.
- The Circuit Policy is to increase the salaries of lay employees by the same percentage increase and this was affirmed despite the financial challenges in 2022.

Connexional assessment & model trust levy

- The required circuit contribution to the Liverpool District and the Connexion (British Methodist Church) was £128,435 (£32,354 as District Assessment and £96,081 Connexional Assessment). These funds are used to fund the work of the wider Methodist Church.
- In addition, the Circuit is required to pay an annual Levy on its cash holding in the Circuit Model Trust Fund which in this year amounted to £23,147. These funds are distributed by the Connexion into District Advance Funds and are available across the district in the form of grants.

Property maintenance

- Line 11 of the SOFA shows the amount of £74,605 (10%) being spent on property maintenance during the year. However, this includes the running costs (service & maintenance contracts, buildings insurance, Council Tax and Utilities) and letting fees (Thornton Road) of all the manses and circuit centre as well. A much more modest amount, £15,889 was spent on what might be more accurately be described as manse maintenance and repairs.

Other outgoings

- The heading 'other outgoings' (Line 16 on the SOFA) includes the general costs of resourcing the staff to perform their duties (stationery, postage and equipment- including printer rentals and office running costs), together with the fees paid to Supernumerary (Retired) Ministers for their leading of worship together with mileage expenses claimed by supernumerary ministers and local (lay) preachers, costs of administration and governance including professional fees.

Fund balances

As at 31 August 2022 the total unrestricted funds of the Circuit were £2,739,680 of which £102,904 is held in current assets as cash or near cash equivalents.

The circuit intends to continue its support to various mission projects through grants. Currently this is the work at Trinity Ellesmere Port and the FUSS (Free Uniforms for Secondary Schools)

Plans for 2022/23

Circuit financial plans for the coming year anticipate:

- Maintaining five full time ordained staff; welcoming Rev Noel Sharp in September 2022 – although Rev Jackie Bellfield would continue to be seconded to a district role for 50% of her time for which the Liverpool District would reimburse the Wirral Circuit.
- Reviewing the capacity of the circuit Lay Staff and Children and School's team following any staffing reductions as a result of the acknowledged budget deficit above
- Continue to employ temporary additional resources in the form paid supernumerary ministers (Claremount and Heswall) to fully resource the circuit through a period of change, giving space for difficult decisions to be taken about the future model of the circuit
- Reviewing the strategy for the maintenance and future use of all our manse properties and the circuit centre
- Continuing to discern where best to place our limited resources and working together to identify the direction of travel for the circuit's strategy

The charity's objective is resource Methodist churches within the Wirral Peninsula.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

- Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

These purposes are achieved through:

- 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.
- Resourcing churches to work with children and young people within their mission, and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

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.

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 an induction to their role as trustees.

Related Parties

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference.

Constitutionally, therefore, the circuit consists of:

- Bromborough Methodist Church
- Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross
- Claremount Methodist Church
- St. James' Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E),
- Greasby Methodist Church
- Heswall Methodist Church
- Higher Bebington Methodist Church
- Hope Farm Methodist Church
- St. Luke's Hoylake Methodist Church
- Irby Methodist Church
- Little Neston Methodist Church
- Little Sutton Methodist Church
- Lower Bebington Methodist Church
- Moreton Methodist Church
- Neston Methodist Church
- Prenton Methodist Church
- St Andrews (Ecumenical Partnership with URC),
- Trinity (Ellesmere Port) Methodist Church
- Trinity with Palm Grove (Ecumenical Partnership with URC),
- West Kirby Methodist Church
- Willaston Methodist Church
- Woodchurch Methodist Church

Other organisations with specific linkage:

MHA Mayfields (Dementia Care Home).

Risk Management

The Methodist Conference, the supreme governing body of the Methodist Church in Great Britain, has through the Methodist Council, in 2017, recorded that the greatest single risk to the church is the continuing challenge of making new Christian disciples who express that discipleship within the Methodist tradition and it is generally accepted that the Methodist members on the Wirral are spread over too many sites or focused on activities that take place at a similar time.

The circuit's missional priorities seek to address and mitigate this risk and continue to illuminate, through our intentional resourcing programme, where the limited resources at our disposal should be deployed to best effect.

Financial

Major risks are identified by the Circuit Stewards 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of £100,000 plus a sum sufficient to cover 6 months assessment payments from churches noted to have insufficient reserves to meet this commitment. 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.

The circuit also identified the potential redundancy payment liability regarding its directly employed lay staff and makes provision in the reserves policy for the contingency of circa £35,000, recognising that this sum will vary year on year due to changes in length of service and staff retirements/ resignations.

Free Reserves - the total reserves at 31st August 2022 are £2,854,998, tangible fixed assets are £2,212,846, with additional restricted reserves of £29,014. This gives a balance of £613,138 for free reserves.

Safeguarding

The Circuit continues to fully comply with Methodist Connexional practice regarding our safe operation and relationships with children & young people and vulnerable adults. As part of this commitment, we employ a part-time Circuit Safeguarding officer.

This Trustees Annual Report was approved by the Circuit Meeting (trustees).

Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its trust They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Appendix A

Wirral Circuit Meeting Membership – Circuit Trustees as at 31st August 2022

Title	Name	Surname	Appointment Notes
Rev	Lorraine	Aizlewood-Threlfall	
Mrs	Margaret	Allen	
Mr	John	Banton	
Mr	Ron	Barber	
Rev	Jackie	Bellfield	
Mr	David	Blackburn	
Mr	Andrew	Boswell	
Mr	Peter	Brandrick	
Rev	Steve	Carpenter	
Mr	Paul	Boardman	
Mr	Malcolm	Collens	
Mr	Peter	Colyer	
Mrs	Chris	Conway	
Rev	Heather	Cooper	
Mr	Steve	Cooper	
Mr	Ian	Cubbin	
Mrs	Jill	Cumming	
Miss	Rachael	Davies	
Mr	John	Edwards	
Mr	Tim	Edwards	
Mrs	Sue	Elliott	
Rev	Phyl	Fanning	
Mrs	Eve	Felton	
Mrs	Jane	Fieldhouse	
Rev	Alan	Fisher	
Prof	Neville	Ford	
Rev	Vivenne	Gasteen	
Mrs	Eileen	Germon	
Mrs	Barbara	Green	
Mr	John	Griffith	
Mr	Ian	Hall	
Mr	Peter	Harvey	
Mr	Iain	Henderson	
Mr	Edward Lawrence	Hilditch	
Mr	Mike	Howlett	
Mr	John	Huthnance	
Mrs	Angela	James	
Rev	Helen	Jobling	
Mr	Colin	Jones	
Mrs	Anne	Kitchener	
Deacon	Jenny	Knight	
Dr	Patricia	Lumb	
Mrs	Brenda	Mather	
Mrs	Rebecca	Mellor	
Mrs	Evelyn	Moir	
Mr	Barry	Natton	
Rev	Carole	Natton	
Mrs	Liz	Newton	
Mrs	Elaine	Phillips	

Mrs	Jean	Phillips	
Mr	Steve	Pillow	
Mr	Craig	Price	
Mr	John	Pulford	
Mr	Fritz	Schafer	
Mr	Noel	Schorah	
Mrs	Anne	Seddon	
Dr	Jim	Shaw	
Mr	Paul	Sheppard	
Mrs	Pam	Simms	
Mr	Len	Sloan	
Mr	David	Smith	
Mrs	Maureen	Stanley	
Mr	Derek	Street	
Mrs	Dianne	Swaffield	
Mrs	Kathy	Thomas	
Mrs	Rae	Volan	
Mrs	Janette	Walker	
Mrs	Dorothy	Waller	
Mr	David	Walton	
Mrs	Cate	Warbrick	
Mrs	Sarah	Wardle	
Mr	Alan	White	
Mr	Pete	Wildman	
Mrs	Dorothy	Williams	
Mrs	Linda	Worrall	
Rev	Yangsun	Yi	
Mr	David	Williams	
Mr	Alan	Chamberlain	
Mrs	Anne-Marie	Smith	
Deacon	Ellie	Griffin	
Mrs	Erica	Rimmer	

Notes:

1. Supernumerary Ministers are entitled to opt in to membership (and thereby trusteeship) of the Circuit Meeting. Only those who have exercised their rights are included in the list of Trustees.
2. The Circuit Manager is a lay employee and a member of the Circuit Meeting due to the responsibilities exercised.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Funds for external bodies	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	2,162			750		2,912
2 Income from monetary investments	8		68				68
3 Income from investment properties							0
4 Assessments on Churches	5	495,312					495,312
5 Capital Receipts							0
6 Grants received	6	12,930			44,925		57,855
7 Other charitable income	7	192,333	1,746				194,079
8 Total income		702,737	1,814	-	45,675		750,226
Expenditure							
9 Grants and donations							
10 Salaries and associated costs	11	506,896					506,896
11 Property maintenance		74,605					74,605
12 Connexional assessment & model trust levy		96,081					96,081
13 District Assessment & Levy		32,354	23,147				55,501
14 Depreciation							
15 Office expenses		12,652					12,652
16 Other outgoings		43,701	1,212				44,913
17 Total charitable expenditure		766,289	24,359	0	0	-	790,648
18 Gains/(losses) on monetary investments		-	-	-	-	-	0
19 Gains/(losses) on investment properties		-	-	-	-	-	0
20 Net income/(expenditure)		-63,552	-22,545	0	45,675	0	-40,422
21 Transfers between funds		43,895	-	-	-43,895	-	0
22 Loss on disposal of property	12	-	-	-	-	-	0
23 Net movement in funds		--19,657	-22,545	-	1,780	-	-40,422
24 Total funds brought forward		2,340,901	486,862	-	27,234	-	2,854,997
25 Total funds carried forward		2,321,244	464,317	-	29,014	-	2,814,575

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Funds for external bodies	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	766	-	-	250	-	1,016
2 Income from monetary investments	8	-	35	-	-	-	35
3 Income from investment properties		-	-	-	-	-	0
4 Assessments on Churches	5	574,712	-	-	-	-	574,712
5 Capital Receipts		-	-	-	-	-	0
6 Grants received	6	41,669	-	-	23,325	-	64,994
7 Other charitable income	7	100,110	1,628	-	895		102,633
8 Total income		717,257	1,663	-	24,470		743,391
Expenditure							
9 Grants and donations	13	-	-	-	1,180	-	1,180
10 Salaries and associated costs	11	478,923	-	-	-	-	478,923
11 Property maintenance		59,633	-	-	-	-	59,633
12 Connexional assessment & model trust levy		100,935	-	-	-	-	100,935
13 District Assessment & Levy		31,839	30,940	-	-	-	62,778
14 Depreciation			-	-	-	-	-
15 Office expenses		11,103	-	-	-	-	11,103
16 Other outgoings		22,940	1,058	-	-	-	23,998
17 Total charitable expenditure		705,372	31,998	0	1,180	-	738,551
18 Gains/(losses) on monetary investments		-49,956	-	-	-	-	-49,956
19 Gains/(losses) on investment properties		-	-	-	-	-	0
20 Net income/(expenditure)		-38,072	-30,335	0	23,290	0	-45,117
21 Transfers between funds		22,847	-	-	-22,847	-	0
22 Loss on disposal of property	12	-	-	-	-	-	0
23 Net movement in funds		-15,225	-30,335	-	443	-	-45,117
24 Total funds brought forward		2,356,126	517,197	-	26,791	-	2,900,114
25 Total funds carried forward		2,340,901	486,862	-	27,234	-	2,854,997

Balance Sheet as at 31 August 2022

	Notes	General Fund Unrestricted £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £	Totals 2021 £	GN
Fixed Assets									
Circuit Manses & Equipment	17	2,030,000					2,030,000	2,030,000	R
Other Circuit properties		180,000					180,000	180,000	R
Investment Properties								0	
Investments	18	479	2,367				2,846	2,846	
Total fixed assets		2,210,479	2,367	0	0	0	2,212,846	2,212,846	
Current Assets									
Debtors and prepayments	21						0	20,896	S
Loans by the Circuit	19						0	0	
TMCP - Circuit Model Trust Fund	21		339,949				339,949	533,870	
Central Finance Board Deposits	21	234,504			29,014		263,518	187,690	T
Undeposited funds		49					49	0	
Cash at Bank and in hand	21	48,327					48,327	51,376	
Total current assets		282,880	339,949	0	29,014	0	651,843	793,832	
Current liabilities									
Creditors (due in under 1 year)									U
Creditors (due in under 1 year)		50,113					50,113	114,305	V
Grants payable within 2022-23								0	
Total current liabilities		50,113	0	0	0		50,113	114,305	
Net current assets/liabilities		232,767	339,949	0	29,014	0	601,730	679,527	
Total assets less current liabilities		2,443,246	342,316	0	29,014	0	2,814,575	2,892,373	
Long term liabilities. (due after more than one year)									
Grants payable after 2021/2022	13							0	V
Loans to the Circuit								0	
Funds held in CMTF for St Luke's								37,375	
Net assets		2,443,246	342,316	0	29,014	0	2,814,575	2,854,998	W
Funds of the Circuit									
General Fund (Unrestricted)		2,443,246					2,443,246	2,326,054	
Circuit Model Trust Fund (Unrestricted)			342,316				342,316	498,862	W
Designated Funds (Unrestricted)				0			0	0	
Total Unrestricted Funds							2,785,562	2,824,916	
Restricted Funds					25,159		29,014	30,082	
Endowment Funds						0	0	0	
Total Funds	24	2,433,246	342,316	0	29,014	0	2,814,575	2,854,998	

Signed:

Circuit Treasurer

Cashflow statement for the year ended 31 August 2022

	2022	2021
Deficit for the period	(40,422.32)	(45,116.00)
Loss on sale of TFA	-	
Gains on invest	-	49,956.00
(Increase)/decrease in debtors	20,896.00	10,068.46
Increase/(decrease) in creditors	(27,567.00)	(77,981.94)
Net cash absorbed from operations	(47,093.32)	(63,073.48)
Proceeds from sale of property		
Purchase of property plant and equipment		
Other capital purchases		(479.00)
Net cash from investing activities	-	(479.00)
New Borrowing		
Repayments		
	-	-
Movement in cash in the period	(47,093.00)	(63,552.00)
Opening cash	698,937.00	762,489.00
Closing cash	651,844.00	698,937.00
Cash in hand	48,327.00	51,377.00
Short term deposit	603,517.00	647,560.00
	651,844.00	698,937.00

1. BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) as updated, being the current version.

These financial statements have been prepared under the historical cost convention except that investments are shown at their market value at the end of the year. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

2. Charitable Funds

The funds held constitute:

- General Funds are unrestricted which are then available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated is for any other purpose.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders categorised as unrestricted.
- Restricted funds are held for narrower purposes as defined by the donors or by the specific reason for which the funds are raised.
- The circuit holds no Endowment funds. Details of each material fund are disclosed in the final note to these statements. Any funds may be represented by more than just cash.

3. Accounting policies

BASIS

These financial statements 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.

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INCOMING RESOURCES

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

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

- Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.
- The freehold property is shown in the financial statements at valuations that took place in October 2020.
- The land component is deemed to be £442,000 (20% of total value).
- 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 properties have been reviewed for impairment in line with the quinquennial schedule.
- In accordance with the policy of only capitalising items exceeding £1,000 in value, none of the fixtures, fittings, computer equipment or kitchen appliances belonging to the circuit (either at the Circuit Centre or in manses are capitalised and are, therefore, not subject to any depreciation charges).

INVESTMENT PROPERTIES

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

INVESTMENT INCOME

Investment income relates to the dividends on the small amount of the Circuit Model Trust Fund held as investment units in CFB Managed Mixed Fund.

INVESTMENTS

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the statements when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

DEBTORS AND PREPAYMENTS

The debtors and prepayments included in the statements primarily consists of the prepayment of September stipends for the Ordained Staff, which is transferred to the Methodist Church Payroll in late August to enable payment on 1st September.

CREDITORS

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

OPERATING LEASES

At 31st August 2022 the charity was committed to an operating lease for a photocopier described at note 14. Although acknowledged in Note 14, no provision is made within the balance sheet since the costs are a charge in expenditure and immaterial.

Additionally, the circuit holds a 'Tenancy at Will' for a shop premises for the Wirral FUSS/FUPS (Free Uniforms for Secondary and Primary Schools) for which there is no notice period and therefore, no future liability.

CASH AND CASH EQUIVALENTS

These include cash in hand, deposits held at call at banks and other short-term liquid investments with optional maturities of three months or less.

Financial Instruments - the charity has elected to apply the provisions of Section 11 "basic financial instruments" and Section 12 "other financial instruments" of FRS 102 to all its financial instruments

Financial instruments are recorded in the charities balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financial where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rates method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due in one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction prices and subsequently measured at amortised cost using the effective interest method.

DERECOGNITION OF FINANCIAL LIABILITIES

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

EMPLOYEE BENEFITS

The costs of any unused holiday entitlement are recognised in the period in which the employee services are received, with no financial adjustments where an employee is granted approval to carry leave forward across financial years. Any carry forward is deemed immaterial to the statements. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. Thus, the trustees continue to adopt the "going concern" basis of accounting in preparing the statements.

4. Donations and Legacies

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2021/2022 Total £	2020/21 Total £
Donations	2,162	-	750	2,912	1,016
Legacies	-	-	-	-	-
Total	2,162	-	750	2,912	1,016

Unrestricted donations were for the FUSS project as responsibility for this was transferred to the circuit.

Restricted donations consisted of a £750 donation to the FUSS work from the Headley Trust.

5. Assessments on Churches

A previously agreed formula was used to calculate the share of the circuit budget required in assessment payment from each church. The following assessments were accounted for:

Church	Total Paid for 2021/22 £
Bromborough Methodist Church	34,548
Claremount Methodist Church	40,116
Elton (TLMIE) LEP*	0
Greasby Methodist Church	30,372
Heswall Methodist Church-	44,880
Higher Bebington Methodist Church	5,472
Hope Farm Methodist Church	30,036
Irby Methodist Church	22,908
Little Neston Methodist Church	13,908
Little Sutton Methodist Church	25,716
Lower Bebington Methodist Church	29,256
Moreton Methodist Church	22,260
Neston Methodist Church	7,080
Prenton Methodist Church	30,168
St Andrews New Brighton LEP	4,200
St Luke's Methodist Church, Hoylake	43,824
The Church @ The Cross / Charing Cross Methodist Church	13,056
Trinity Ellesmere Port	17,988
Trinity with Palm Grove LEP	3,600
West Kirby Methodist Church	50,232
Willaston Methodist Church	13,620
Woodchurch Methodist Church	12,072
Total	495,312

* Note: No assessment has been received from Elton and Ince LEP since its inception as an LEP. Previously funds from the sale of Elton MC were considered to be in lieu of the church's contribution but these funds were exhausted some years ago. Ongoing discussions will confirm the future contribution.

6. Grants Received

	Unrestricted	Circuit Model Trust Fund	Restricted	2021/22 Total	2020/21 Total
	£	£	£	£	£
Job retention scheme grants	4,215	-	-		41,369
Hope Journey DAF and Connexional Grant	-	-	23,925	23,925	23,325
FUSS	0		20,000	20,000	
Other	8,715			8,714	300
Total	12,930	0	44,925	57,855	64,994

7. Other Charitable income

	Unrestricted	Circuit Model Trust Fund	Restricted	Funds for External Bodies	2021/22 Total	2020/21 Total
	£	£	£	£	£	£
Bank & CFB interest	666	1,746	-	-	2,412	1,772
Benevolence						895
Employment related income less furlough claim	156,117				156,117	92,471
Income from Printing	153				153	
Property Rental	33,229				33,229	7,135
Misc. Receipts	1,269				1,269	359
FUSS Sales	898					
Total	192,332	1,746			194,078	102,632

8. Income from investments

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2021/22 Total £	2020/21 Total £
Central Finance Board					
Other	68				35
Total	68			68	35

9. Payments to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends and salaries for those ordained and lay staff who are trustees.

	2021/22	2020/21
Trustees receiving payments	16	16
Total Amount	£17,488	£13,268

Most trustees are appointed by the local churches and do not claim expenses from the charity in relation to the performance of their trustee duties. Expense payments primarily relate to reimbursement for travel and stationery and resource costs.

10. Fees for review of the financial statements

	2021/22 £	2020/21 £
Independent examiner's reporting on the financial statements	3,570	4,710
Other fees (ag: advice, accountancy services) paid to the independent examiner	5,940	-
Total	9,510	4,710

11. Salaries and associated costs

Costs associated with this expenditure in the year were:

	2021/22 £	2020/21 £
Gross stipends, salaries, and benefits in kind	429,538	393,365
Employer's National Insurance costs	31,099	30,832
Pension costs	46,257	54,726
Total	506,896	478,923

The difference between 2020/21 and 2021/22 can be attributed to the increase in stipends and salaries and the increase in other staff paid though but not employed by the circuit.

	2021/22 £
Average number of lay-employees in the year were	20
Of which the following were not employed through the circuit	10

12. Loss on disposal of manses

- No properties sold within the financial year

13. Capital commitments and contingent liabilities

As at 31 August 2022 the circuit is committed to the following:

- None

14. Operating leases

At the reporting end date, the charity has outstanding commitments for future minimum lease payments under a non-cancellable operating lease (for print/copier at the Wirral Methodist Centre) which fall due as follows:

September 2022 to April 2024 total remaining payable £1,832 (i.e. 3 payments of £610.61 including VAT).

15. Cash and current assets

The Circuits' Current Assets are held in CAF (Charities Aid Foundation) Bank, both current and deposit accounts, CFB Deposit Account (Central Finance Board of the Methodist Church), and the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes.

Additionally, the Circuit Office maintains a minor cash holding, normally less than £50, arising from miscellaneous cash receipts (photocopying, contributions for refreshments etc.). This is used to fund occasional miscellaneous expenses and provisions and any excess is banked from time to time.

16. Money received and passed on to external organisations (For information only)

	2021/22	2020/21
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts – received for External organisations	0	0
Offerings/Gifts – passed to External organisations	0	0
Balance carried forward	0	0

17. Circuit Manses & Equipment

Item	Description	Deemed Value at 1/9/21 £	Additions / Disposals £	Gross Sale Price £	Gain/Loss against book value £	Total Book Value at 31/8/22 £
Manse Properties						
10 Thornton Road		340,000				340,000
2 Maryland Lane		245,000				245,000
20 Graham Road		400,000				400,000
23 Blackstairs Road		285,000				285,000
6 Saxon Road		365,000				365,000
69 Mill Lane Road		395,000				395,000
Total Manse Properties		£2,030,000				£2,030,000
Other Properties						
Wirral Methodist Centre (formerly Thingwall Church)	Circuit Centre	£180,000				£180,000
Total Other Circuit Buildings		£180,000		£ -	£ -	£180,000
Total Asset Value		£2,210,000				£2,210,000

18. Investment assets

The circuit hold funds in the Circuit Model Trust Fund as required by Standing Orders and the Model Trusts. A small amount of this fund is held as investment units in the CFB Managed Mixed Fund. The circuit has no investment properties or common investment fund holdings.

	2021/22	2020/21
	£	£
Carrying Value at beginning of year	2,367	2,367
Net Gain/Loss on Revaluation		
CFB Mixed Managed Fund	2,367	2,367

19. Loans

The circuit has no loan liabilities.

20. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium-term and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements:

	2021/2022	2020/21
	£	£
Investments listed on a recognised Stock Exchange	-	-
Investments held in common investment funds	-	-
Securities not listed on a recognised Stock Exchange	2,367	2,367
Other investments	-	-
Total	2,367	2,367

Change in investment values:

	2021/2022	2020/21
	£	£
Carrying (market) value at beginning of year	2,367	2,367
Add: additions to investments at cost	-	-
Less: disposals at carrying value	-	-
Net gain/(loss) on revaluation	-	-
Carrying (market) value at beginning of year	2,367	2,367

21. Analysis of Current assets

Analysis of cash at bank

	2021/22	2020/21
	£	£
Cash in hand	49	10
Bank balance held in CAF Accounts	48,327	51,366
Sub-total – Cash in Hand and at Bank	**48,376**	51,376
CFB Deposit Account	263,518	187,690
TMCP – Circuit Model Trust Fund	339,949	422,495*
Total Cash and Bank	**651,843**	**661,561**

22. Analysis of Current Liabilities and Long-Term creditors

	2021/22	2020/21
	£	£
Trade Creditors	1,190	411
Other Creditors (Accruals)	0	0
Other Creditors (Church Assessments paid in advance)	48,923	39,894
Total Current Liabilities	**50,113**	**40,305**

23. Tangible Fixed Assets

Cost or valuation

	Land & Buildings	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£
Balance brought forward	2,030,000	180,000			2,210,000
Additions					
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	2,030,000	180,000			2,210,000

New valuations were produced by Karl Tattler Estate Agents in October 2020. Most of the value changes are small with only the revaluation of the Wirral Circuit Centre showing the most change.

Accumulated depreciations

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

Net book value

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Brought forward	2,030,000		180,000			2,210,000
Carried forward	2,030,000		180,000			2,210,000

24. Analysis of Unrestricted and Restricted Funds 2021/2022

Unrestricted

Unrestricted (designated)	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,827,764	704,551	790,648	43,895	2,785,562	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	2,827,764	704,551	790,648	43,895	2,785,562		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	318	0	0	0	318		
Hope Journey Grant Funded	26,666	24,675	0	-30,048	21,293	Work Funded by Connexional and DAF Grant	Inc Transfer of Running Costs for Circuit Centre & Line Management
FUSS	250	21,000	0	-13,847	7,403	Grant funding of FUSS	To be transferred to FUSS as it becomes an independent CIO in 2022/23
Totals	27,234	45,675	0	-43,895	29,014		

25. Comparative analysis of Restricted and Designated Funds 2020/21

Unrestricted

Unrestricted (designated)	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,873,323	718,920	-787,326	+22,847	2,827,764	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	2,873,323	718,920	-787,326	+22,847	2,827,764		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	603	845	1,180	0	318		
Hope Journey Grant Funded	23,341	23,325	0	-20,000	26,666	Work Funded by Connexional and DAF Grant	Transfer of Running Costs for Circuit Centre & Line Management
FUSS	0	250	0	0	250		
Trinity Ellesmere Port Project (Restricted)	2,847		0	-2,847	0	Available for funding outreach and development work	To be transferred to General Fund in next financial year as Lay Employee for Trinity now paid from General fund
Totals	26,791	24,470	1,180	-22,847	27,234		

26. Related Party Transactions

Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £	Loans to during year £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	37,451		
CFB Interest	Central Finance Board of the Methodist Church		645		
Claremount Methodist Church	Circuit Church	Assessment payments & sundry recharges	59,274	364	
Greasby Methodist Church	Circuit Church	Assessment payments & sundry recharges	43,025		
Heswall Methodist Church-	Circuit Church	Assessment payments & sundry recharges	43,025		
Higher Bebington Methodist Church	Circuit Church	Assessment payments & sundry recharges	5,472		
Hope Farm Methodist Church	Circuit Church	Assessment payments & sundry recharges	30,065		
Irby Methodist Church	Circuit Church	Assessment payments & sundry recharges	22,923		
Little Neston Methodist Church	Circuit Church	Assessment payments & sundry recharges	13,908		
Little Sutton Methodist Church	Circuit Church	Assessment payments & sundry recharges	25,742		
Liverpool Methodist District	Methodist District Circuit is member of	District Assessments and Grant Funding	30,716	151,582	
Lower Bebington Methodist Church	Circuit Church	Assessment, Employment recharge	41,487		
Methodist Church of Great Britain	British Methodist Church	Connexional Assessments and Grant Funding	41,487	486,090	

Moreton Methodist Church	Circuit Church	Assessment payments	22,260		
Neston Methodist Church	Circuit Church	Assessment payments	7,080		
Prenton Methodist Church	Circuit Church	Assessment payments	30,168		
St Andrews New Brighton LEP	Circuit Church	Assessment payments	4,644		
St Luke's Methodist Church, Hoylake	Circuit Church	Assessment payments, staff cross charges	43,824		
The Church @ the Cross, Birkenhead	Circuit Church	Assessment payments	7,899		
TMCP	Trustees for Methodist Church purposes		2,994	119,711	
Thornton Le Moors	Circuit LEP				
Trinity Ellesmere Port	Circuit Church	Assessment payments	44,126		
Trinity with Palm Grove LEP	Circuit Church	Assessment payments	3,600		
West Kirby Methodist Church	Circuit Church	Assessment payments	58,359		
Willaston Methodist Church	Circuit Church	Assessment payments	13,620		
Woodchurch Methodist Church	Circuit Church	Assessment payments	12,075		
Total			£645,869	£757,747	£

DECLARATIONS

TREASURER

I confirm that these accrual-based financial statements for the year ended 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.

Mr Craig P Price
Wirral Methodist Circuit Treasurer

Date: 16/1/23

Address: 7 Mere Close, Great Sutton, Ellesmere Port, CH66 2WH

Presentation to the Circuit Meeting for Approval

I confirm that the Annual Report and Financial Statements for the year ended 31 Aug 2022 were presented and approved by the Circuit Meeting.

Heather Cooper

Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

Date:

Independent examiner's report to the trustees of Wirral Methodist Circuit

I report to the trustees on my examination of the accounts of the Wirral Methodist Circuit (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 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 giving me cause to believe that in any material respect:

(1)accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2)the accounts do not accord with those records; or

(3)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.

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.

Signed D.D Lea. Date: 22 February 2023.

Name: Mrs D D Lea

FCA, FCCA

Address: Morris & Co Chartered Accountants, Chester House Lloyd Drive, Ellesmere Port

Cheshire CH65 9HQ

WIRRAL METHODIST CIRCUIT

England & Wales - Charity number 1135375

Accounts

Wirral **Methodist** Circuit

Trustees Annual Report and Financial Statements

For the year ended 31st August 2021

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

This report reflects the vibrancy and challenge of being the Methodist Church across the Wirral peninsula at a time when church memberships are, on average, ageing and in numerical decline; whilst the needs both spiritual and physical, in our area and beyond, increase. This report also covers the period in 2020 when churches had to, for the first time, close their doors for public worship and social activities due to the worldwide COVID19 pandemic and the resulting UK wide lockdown.

We endeavour to be honest about the challenges we face, whilst seeking to be more effective in our discerning the will of God for the people of God called Methodist (in association with our ecumenical partners where possible) for the future. We are clear that both the financial and human resources available to the circuit need to be deployed where there are clear plans for growth and fruitfulness, and can no longer be spread ever more thinly.

Aims and organisation

Basis of preparation and legal framework: The Charity's annual report and financial statements for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS102) being the current version of accounting by charities.

Full Name of Charity:	THE WIRRAL METHODIST CIRCUIT
Registered Charity Number:	1135375
Date of registration:	7 April 2010
Main communication address:	Wirral Methodist Centre, 17 Seven Acres Lane, Thingwall, Wirral, CH61 7XZ

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

Full membership is shown as an appendix to this report.

Mr Stephen Cooper acted as the principal officer overseeing the day-to-day financial operations for the circuit during the year. Mr Craig Price is the appointed Circuit Treasurer.

Independent examiner:

Morris & Co.
Chester House, Lloyd Drive, Ellesmere Port CH65 9HQ

Investment Bankers:

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- CAF Bank (Charities Aid Foundation)

Circuit Mission

Our 250-year-old mission has not changed. Reaffirmed in 2018, the calling of the UK Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.

It does this through:



Worship
The Church exists to increase awareness of God's presence and to celebrate God's love



Learning and Caring
The Church exists to help people to grow and learn as Christians, through mutual support and care



Service
The Church exists to be a good neighbour to people in need and to challenge injustice



Evangelism
The Church exists to make more followers of Jesus Christ[1]

Locally, The Circuit exists to support the churches in God's mission. We are passionate about learning and growing together, celebrating the love of God, sharing the life of God with those around us and with those in need around the world and bringing our neighbours to Christ. Some examples of our work that expresses Our Calling are:

Worship
Resourcing and providing varied opportunities for Christian Worship across the Wirral in churches and at the Circuit Hub

Learning and Caring
Bible Study groups and Prayer meetings, training events, pastoral care including enabling the growth of Local-Lay-Pastors in the circuit whilst maintaining safeguarding training.

Service
Our work in areas of deprivation including those projects at Trinity Ellesmere Port and Woodchurch; our FUSS (Free Uniforms for Secondary Schools) project

Evangelism
Circuit wide evangelistic events, sharing of the Christian message through the Children's and Schools teams Hope Journey, Lego Church, and other projects.

In addition, the Methodist Church adopted the 'God For All' evangelism and growth strategy at the conference of June 2020. The Wirral Methodist Circuit will through 2020/21 and beyond seek to discern how we locally implement that strategy in our local contexts.

[1] https://www.methodist.org.uk/about-us/the-methodist-church/our-calling/

Review of the year

During the 2020/21 year the key emphases have been:

COVID 19 RECOVERY

The circuit and its churches have continued to journey through the second connexional year impacted by the COVID 19 pandemic. This has seen particular financial stress to those churches whose income relied heavily on room lettings. A number of churches developed online worship which reached beyond their normal congregations. The latter part of the connexional year saw some churches cautiously reopening their buildings for worship and fellowship and either trying to restart missional activities or maintain the momentum that was gained through the COVID period.

COMMUNICATIONS AND MISSION PLANNING:

During the last year three significant pieces of work have been ongoing. First, at the beginning of lockdown, we began to post worship resources in a special section of the Circuit website. Notable was a series of weekly meditations from Rev John Barnett, including 26 on the book of Acts, six on shepherds in the Bible, and thirteen on animals of the Bible. These remain available.

Second, churches have been learning how to make online services available in various ways. Right at the start of the lockdown, on the initiative of Rev Jackie Bellfield, the Ellesmere Port churches commenced a weekly service via an audio podcast. In September 2020 this became a video and audio podcast. Both were promoted on the Wirral Facebook Page and on the website resources page. Mark Thomas at Little Neston has produced a weekly podcast Bible study which has been very widely used. We also recognise the gifts and hard work of those who have enabled Zoom services during the pandemic at many of our churches. In addition to these weekly services, many of the ministers and local preachers contributed to two series of daily video podcasts during Advent and Lent.

Third, during this period we carried out an extensive mission planning process. We were blessed by the response of the churches, all of whom responded thoughtfully to the challenge of envisaging their future. These contributions were gathered together into a Circuit Mission Plan. We are now entering the second part of that work, as we begin to meet with churches and encourage them in reviewing and putting into action the vision they have for their members and communities.

STAFFING:

The circuit maintained and supported ordained and lay staff in their work in the Circuit and with the churches, with a developing emphasis on the staff being available to resource the church membership in their own pastoral ministries, worship, discipleship, and engagement in God's mission —by being mentors and enablers more than doers.

Rev. Sheila Prest did not seek a reinvitation and left the circuit at the end of the 2020/21 connexional year as she 'sits down' – the Methodist term for retirement from active work.

Deacon Ellie Griffin was appointed to service in the circuit from September 2021 and the Rev Jackie Bellfield was appointed into a half time Mission and Evangelism Enabler role for the Liverpool district from September 2021. The circuit will be reimbursed for half of her stipend in lieu of this.

LOCAL PREACHERS:

At the final LPWL meeting of 2020/21 in June Veronica Frances stepped down as Secretary to the meeting, Veronica had given long, devoted discipleship to this position and will be missed. Later in that meeting the Rev Heather Cooper proposed that Veronica's successor should be the Rev Carole Natton, and Supernumerary Presbyter in the Circuit. Rev Carole took up this position at the first meeting of the LPWL on Wednesday September 8th 2021. Carole has had pastoral charge in churches in this circuit and in Chester and Stoke. Prior to ordination, Carole was a Senior Social worker for Wirral Borough Council. She also has City Centre, Ecumenical and Hospital Chaplaincy experiences.

CHILDREN AND SCHOOLS WORK:

The team continue to support churches to work with their local schools using the Hope Journey. The Connexion and Liverpool District grant (2017-2022) continues to provide the capacity to support churches in this work beyond the boundaries of the Wirral Circuit and ecumenically.

The continuing Covid-19 pandemic meant that the Children & Youth Team have been on flexible furlough throughout this year. When schools were allowed to be in session the team worked with church volunteers to engage with schools by adapting the Hope Journey for delivery on-line. This was delivered in the run-up to Christmas 2020 very successfully in a way that enabled children to interact with the team on-line. In the run-up to Easter this was less easy to organise so an on-line version of the Cross Factor Hope Journey was provided for schools to download and use to fit in with their own schedules. We know that a number of schools did this.

Since the early summer the team have been engaging with churches to support them in their planning to open up their activities for children and young people. Whilst most churches are planning to re-open groups and activities, a number of churches are keen to try new activities aimed at children and families. The team is working to support the re-opening of activities and advising on refreshing the work, as well as working with those who wish to try new things.

WIRRAL FUSS / FUPS

Through the year the FUSS management committee has furthered its work, supported by the circuit, to become a CIO (Charitable Incorporated Organisation) with the aim that in 2021/22 and beyond FUSS would be able to function independent of the circuit. To this aim, the Management Committee applied for and received a grant of £30,000 from the Liverpool Methodist District. This is being received in instalments (£11k, £10k, £9K) to be used by end of August 2023.

This grant has enabled the FUSS worker to be employed for 28 hours (instead of 20 hours) from July 2021. This helped over the busy summer months as families gather school uniforms in preparation for September. The FUSS worker formally remains an employee of the Circuit, which FUSS will reimburse the circuit for through their grant funding. This Employment arrangement to be reviewed at a later date.

Financial Performance Review

INCOME TRENDS

Rental Income

- The relatively small amount of rental income relates to the rental of a manse. For several years a manse has been held as an operational asset as it is "surplus to immediate requirements" status due to the circuit having a minister who occupies their own property.
- Moving into 2021/22 Deacon Ellie Griffin will join the circuit team but will continue to reside in a manse that we will rent from the North Cheshire Circuit. The income from the rental of Thornton Road will therefore be used to offset these costs. The manse at Thornton Road remains suitable for the future housing of a minister should that become needed.

Circuit Assessments

- Income from the circuit assessment paid by the circuit churches (£574,712) represents the majority of the General Fund Income.
- This reflects the fact that the assessment shared amongst the church is based directly on the budget, taking into account other income that can be predicted with reasonable confidence.
- It is noted that several of the churches have continued to indicate that this level of assessment is unsustainable, particularly in the light of the impact COVID19 has had on individual church finances.
- The budget for 2021/22 and beyond will need to, in some way, reflect this and focus will need to be on doing fewer things but doing them better in both a financially sustainable way and a more fruitful way for the aims of the Circuit.

EXPENDITURE TRENDS

Salaries and associated costs

- Salaries and Stipends (£478,923) make up 64.8% of the total expenditure. However, this does include employment of lay workers employed directly by individual churches where the circuit acts as a payroll agent – this is cross charged to those churches and income related to this (£92,471) is included line 7 of the SOFA (Other Charitable Income). The increase from the previous year related to two additional churches employees joining the circuit payroll.
- Stipend expenditure has increased each financial year in line with the directions of the Methodist Conference which are based on costs of living indices – however, it should be noted that local church finances are squeezed by cost of living increases as well as seeing the increased assessments needed to support salaries and stipends.
- The Circuit Policy is to increase the salaries of lay employees by the same percentage increase although this may need to be reviewed in the future.

Connexional assessment & model trust levy

- The required circuit contribution to the Liverpool District and the Connexion (National Methodist Church) was £132,774 (£31,839 as District Assessment and £100,935 Connexional Assessment). These funds are used to fund the work of the wider Methodist Church.

- In addition, the Circuit is required to pay an annual Levy on its cash holding in the Circuit Model Trust Fund which in this year amounted to £30,940. These funds are distributed by the Connexion into District Advance Funds and are available across the district in the form of grants.

Property maintenance

- Line 11 of the SOFA shows the amount of £59,633 (8%) being spent on property maintenance during the year. However, this includes the running costs (service & maintenance contracts, buildings insurance, Council Tax and Utilities) and letting fees (Thornton Road) of all the manses and circuit centre as well. A much more modest amount, £24,537 was spent on what might be more accurately be described as manse maintenance and repairs.
- The included a replacement kitchen, boiler replacement, roof and facia work, plumbing, drainage, security upgrades and rodent infestation work.

Other outgoings

- The heading 'other outgoings' (Line 16 on the SOFA) includes the general costs of resourcing the staff to perform their duties (stationery, postage and equipment- including printer rentals and office running costs), together with the fees paid to Supernumerary (Retired) Ministers for their leading of worship together with mileage expenses claimed by supernumerary ministers and local (lay) preachers, costs of administration and governance including professional fees.

Fund balances

As at 31 August 2021 the total unrestricted funds of the Circuit were £2,827,763 of which £190,025 is held in current assets as cash or near cash equivalents.

The circuit intends to continue its support to various mission projects through grants. Currently this is the work at Trinity Ellesmere Port and the FUSS (Free Uniforms for Secondary Schools)

In addition, funds amounting to £37,375 are lodged in the Circuit Model Trust Fund arising from St Luke's Methodist Church Hoylake having sold their former Tennis Club site. It is Methodist policy that funds from the disposal of properties are paid to the Circuit Model Trust Fund and remain there although it was agreed that these monies will be available to St Luke's, primarily to fund a Lay Employee and will continue to be drawn down annually.

Plans for 2021/22

Circuit financial plans for the coming year anticipate:

- Maintaining five full time ordained staff; welcoming Deacon Ellie Griffin in September 2021 – although Rev Jackie Bellfield would be seconded to a district role for 50% of her time for which the Liverpool District would reimburse the Wirral Circuit.
- Continuing to resource the lay employee roles at Trinity (Ellesmere Port) Methodist Churches and reviewing need and role specification at Woodchurch. Working with the FUSS management group to support the separation of FUSS as a separate CIO.
- Maintaining the capacity of the Children and School's team

- Continue to employ temporary additional resources in the form of a half time active supernumerary minister (Claremount) and a Lay worker (in Moreton) to fully resource the circuit through a period of change, giving space for difficult decisions to be taken about the future model of the circuit
- Developing a revised strategy for the maintenance and future use of all our manse properties
- Continuing to discern where best to place our resources and working together to identify the direction of travel for the circuit's strategy
- Discerning what changes need to be made in the circuit following the impact of COVID19 – this is likely to mean enhancing the digital ministry of the circuit and providing guidance to churches on the use of digital technology as a missional tool in the Circuit

The Charity's objective is to act as a resource provider within the area around the Wirral Peninsula 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:

- The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

These purposes are achieved through:

- 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.
- Resourcing churches to work with children and young people within their mission, and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

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.

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 an induction to their role as trustees.

Related Parties

The Circuit is part of the Liverpool District and is also accountable to the Methodist Conference.

Constitutionally, therefore, the circuit consists of:

- Bromborough Methodist Church
- Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross
- Claremount Methodist Church
- St. James' Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E),
- Greasby Methodist Church
- Heswall Methodist Church
- Higher Bebington Methodist Church
- Hope Farm Methodist Church
- St. Luke's Hoylake Methodist Church
- Irby Methodist Church
- Little Neston Methodist Church
- Little Sutton Methodist Church
- Lower Bebington Methodist Church
- Moreton Methodist Church
- Neston Methodist Church
- Prenton Methodist Church
- St Andrews (Ecumenical Partnership with URC),
- Trinity (Ellesmere Port) Methodist Church
- Trinity with Palm Grove (Ecumenical Partnership with URC),
- West Kirby Methodist Church
- Willaston Methodist Church
- Woodchurch Methodist Church

Other organisations with specific linkage:

MHA Mayfields (Dementia Care Home - shared resourcing of the weekly worship service in collaboration with MHA chaplains).

Risk Management

The Methodist Conference, the supreme governing body of the Methodist Church in Great Britain, has through the Methodist Council, in 2017, recorded that the greatest single risk to the church is the continuing challenge of making new Christian disciples who express that discipleship within the Methodist tradition and it is generally accepted that the Methodist members on the Wirral are spread over too many sites or focused on activities that take place at a similar time.

The circuit's missional priorities seek to address and mitigate this risk and continue to illuminate, through our intentional resourcing programme, where the limited resources at our disposal should be deployed to best effect.

Financial

Major risks are identified by the Circuit Stewards 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of £100,000 plus a sum sufficient to cover 6 months assessment payments from churches noted to have insufficient reserves to meet this commitment. 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.

The circuit also identified the potential redundancy payment liability regarding its directly employed lay staff and makes provision in the reserves policy for the contingency of circa £35,000, recognising that this sum will vary year on year due to changes in length of service and staff retirements/ resignations.

Safeguarding

The Circuit continues to fully comply with Methodist Connexional practice regarding our safe operation and relationships with children & young people and vulnerable adults. As part of this commitment, we employ a part-time Circuit Safeguarding officer.

This Trustees Annual Report was approved by the Circuit Meeting (trustees).

Heather Cooper

Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its trust They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Appendix A

Wirral Circuit Meeting Membership – Circuit Trustees as at 31st August 2021

Title	Name	Surname	Appointment Notes
Rev	Lorraine	Aizlewood-Threlfall	
Mrs	Margaret	Allen	
Miss	Christine	Anderson	Retired 31/08/2021
Mr	David	Armitage	Retired/Resigned 31/08/21
Mrs	Jean	Armstrong	Retired/Resigned 31/08/21
Rev	Barbara	Banton	Retired/Resigned 31/08/21
Mr	John	Banton	
Mr	Ron	Barber	
Rev	Jackie	Bellfield	
Mr	David	Blackburn	
Mr	Andrew	Boswell	
Mr	Peter	Brandrick	
Mr	John	Buckingham	Retired/Resigned 31/08/21
Rev	Steve	Carpenter	
Mr	Paul	Boardman	wef 1/3/2021
Mr	Malcolm	Collens	
Mr	Peter	Colyer	
Mrs	Chris	Conway	
Rev	Heather	Cooper	
Mr	Steve	Cooper	
Mr	Ian	Cubbin	
Mrs	Jill	Cumming	
Rev	Malcolm	Daley	Retired/Resigned 31/08/21
Mrs	Trisha	Davies	
Mr	David	Earnshaw	Retired 31/5/2021
Mr	John	Edwards	
Mr	Tim	Edwards	
Mrs	Sue	Elliott	
Rev	Phyl	Fanning	
Mrs	Eve	Felton	
Mrs	Jane	Fieldhouse	
Rev	Alan	Fisher	
Prof	Neville	Ford	
Mr	Veronica	Frances	Retired/Resigned 31/08/21
Rev	Vivenne	Gasteen	
Mrs	Eileen	Germon	
Mrs	Roberta	Gray	Resigned 1/3/2021
Mrs	Barbara	Green	
Mr	John	Griffith	
Mr	Ian	Hall	
Mr	Peter	Harvey	
Mr	Iain	Henderson	
Mrs	Gill	Hilditch	
Mr	Mike	Howlett	
Mr	John	Huthnance	
Mrs	Lyn	Jackson - Eaves	Retired/Resigned 31/08/21
Mrs	Angela	James	
Rev	Helen	Jobling	
Mr	Colin	Jones	
Mrs	Glenys	Jones	Retired/Resigned 31/08/21
Mrs	Anne	Kitchener	

Deacon	Jenny	Knight	
Dr	Patricia	Lumb	
Mrs	Brenda	Mather	
Mrs	Rebecca	Mellor	
Mrs	Evelyn	Moir	
Mr	Barry	Natton	
Rev	Carole	Natton	
Mrs	Liz	Newton	
Mr	Rob	Nightingale	Retired/Resigned 31/08/21
Mrs	Elaine	Phillips	
Mrs	Jean	Phillips	
Mr	Steve	Pillow	
Rev	Sheila	Prest	Retired 31/08/21
Mr	Craig	Price	
Mr	John	Pulford	
Mr	Fritz	Schafer	
Mr	Noel	Schorah	
Mrs	Anne	Seddon	
Dr	Jim	Shaw	
Mr	Paul	Sheppard	
Mrs	Pam	Simms	
Mr	Len	Sloan	
Mr	David	Smith	
Mrs	Maureen	Stanley	
Mrs	Dianne	Swaffield	
Mrs	Kathy	Thomas	
Mrs	Rae	Volan	
Mrs	Dorothy	Waller	
Mr	David	Walton	
Mrs	Cate	Warbrick	
Mr	Alan	White	
Mr	Pete	Wildman	
Mr	David	Wilkes	Retired/Resigned 31/08/21
Mrs	Dorothy	Williams	
Mrs	Linda	Worrall	
Rev	Yangsun	Yi	
Mr	David	Williams	
Mr	Alan	Chamberlain	
Mrs	Anne-Marie	Smith	Appointed 1/11/2020
Deacon	Ellie	Griffin	Appointed 1/9/21
Mrs	Erica	Rimmer	Appointed 1/9/21

Notes:

1. Supernumerary Ministers are entitled to opt in to membership (and thereby trusteeship) of the Circuit Meeting. Only those who have exercised their rights are included in the list of Trustees.
2. The Circuit Manager is a lay employee, a member of the Circuit Meeting due to the responsibilities exercised.

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Funds for external bodies	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	766	-	-	250	-	**1,016**
2 Income from monetary investments	8	-	35	-	-	-	**35**
3 Income from investment properties		-	-	-	-	-	**0**
4 Assessments on Churches	5	574,712	-	-	-	-	**574,712**
5 Capital Receipts		-	-	-	-	-	**0**
6 Grants received	6	41,669	-	-	23,325	-	**64,994**
7 Other charitable income	7, 16	100,110	1,628	-	895		**102,633**
8 **Total income**		**717,257**	**1,663**	**-**	**24,470**		**743,391**
Expenditure							
9 Grants and donations	13	-	-	-	1,180	-	**1,180**
10 Salaries and associated costs	11	478,923	-	-	-	-	**478,923**
11 Property maintenance		59,633	-	-	-	-	**59,633**
12 Connexional assessment & model trust levy		100,935	-	-	-	-	**100,935**
13 District Assessment & Levy		31,839	30,940	-	-	-	**62,778**
14 Depreciation			-	-	-	-	**-**
15 Office expenses		11,103	-	-	-	-	**11,103**
16 Other outgoings	16	22,940	1,058	-	-	-	**23,998**
17 **Total charitable expenditure**		**705,372**	**31,998**	**0**	**1,180**	**-**	**738,551**
18 Gains/(losses) on monetary investments		-49,956	-	-	-	-	-49,956
19 Gains/(losses) on investment properties		-	-	-	-	-	0
20 **Net income/(expenditure)**		**-38,072**	**-30,335**	**0**	**23,290**	**0**	**-45,117**
21 Transfers between funds		22,847	-	-	-22,847	-	0
22 Loss on disposal of property	12	-	-	-	-	-	0
23 **Net movement in funds**		**-15,225**	**-30,335**	**-**	**443**	**-**	**-45,117**
24 Total funds brought forward		2,356,126	517,197	-	26,791	-	2,900,114
25 Total funds carried forward		**2,340,901**	**486,862**	**-**	**27,234**	**-**	**2,854,997**

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

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Funds for external bodies	Total 2019-20
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	9,294	-	-	285	-	**9,579**
2 Income from monetary investments	8	-	48	-	-	-	**48**
3 Income from investment properties		-	-	-	-	-	**0**
4 Assessments on Churches	5	577,255	-	-	-	-	**577,255**
5 Capital Receipts		-	-	-	-	-	**0**
6 Grants received	6	26,923	-	-	36,818	-	**63,741**
7 Other charitable income	7, 16	89,367	1,733	-	650	250	**92,000**
8 **Total income**		**702,839**	**1,781**	**-**	**37,753**	**250**	**742,623**
Expenditure							
9 Grants and donations	13	-	-13,000	-	-	-	**-13,000**
10 Salaries and associated costs	11	477,427	-	-	25,323	-	**502,750**
11 Property maintenance		60,983	-	-	-	-	**60,983**
12 Connexional assessment & model trust levy		99,252	72,472	-	-	-	**171,724**
13 District Assessment & Levy		30,044	1,528	-	-	-	**31,572**
14 Depreciation		-	-	-	-	-	**0**
15 Office expenses		11,381	-	-	5	-	**11,386**
16 Other outgoings	16	49,190	127	-	979	250	**50,546**
17 **Total charitable expenditure**		**728,277**	**61,128**	**0**	**26,307**	**250**	**815,961**
18 Gains/(losses) on monetary investments		-	-43	-	-	-	-43
19 Gains/(losses) on investment properties		-	-	-	-	-	0
20 **Net income/(expenditure)**		**-25,438**	**-59,389**	**0**	**11,446**	**0**	**-73,381**
21 Transfers between funds		-527,539	540,459	-	-12,919	-	0
22 Loss on disposal of property	12	-157,096	-	-	-	-	-157,096
23 **Net movement in funds**		**-710,073**	**481,070**	**-**	**-1,474**	**-**	**-230,477**
24 Total funds brought forward		3,066,199	36,127	-	28,265	-	3,130,591
25 Total funds carried forward		**2,356,126**	**517,197**	**-**	**26,791**	**-**	**2,900,114**

Balance Sheet as at 31 August 2021

	Notes	General Fund Unrestricted £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £	GN
Fixed Assets									
Circuit Manses & Equipment	17	2,030,000					2,030,000	2,029,956	R
Other Circuit properties		180,000			0	0	180,000	230,000	R
Investment Properties		0			0	0	0	0	
Investments	18	479	2,367	0	0	0	2,367	2,367	
Total fixed assets		**2,210,479**	**2,367**	**0**	**0**	**0**	**2,212,846**	**2,262,323**	
Current Assets									
Debtors and prepayments	21	19,922	0	0	974	0	20,896	30,964	S
Loans by the Circuit	19	0	0	0	0	0	0	0	
TMCP - Circuit Model Trust Fund	21	-74,000	533,870	0	0	0	533,870	602,503	
Central Finance Board Deposits	21	137,597	0	0	50,093	0	187,690	104,954	T
Undeposited funds		0	0	0	0	0	0	441	
Cash at Bank and in hand	21	72,329	0	0	-20,953	0	51,376	54,591	
Total current assets		**155,848**	**533,870**	**0**	**30,114**	**0**	**793,832**	**793,453**	
Current liabilities									
Creditors (due in under 1 year)									U
Creditors (due in under 1 year)	22	40,273		0	32	0	114,305	79,989	V
Grants payable within 2020-21		0	0	0	0	0	0	0	
Total current liabilities		**40,273**		**0**	**32**	**0**	**114,305**	**79,989**	
Net current assets/liabilities		**115,575**	**533,870**	**0**	**30,082**	**0**	**679,526**	**713,464**	
Total assets less current liabilities		**2,326,054**	**536,237**	**0**	**30,082**	**0**	**2,892,393**	**2,975,787**	
Long term liabilities. (due after more than one year)									
Grants payable after 2021/2022	13	0	0	0	0	0	**0**	**0**	V
Loans to the Circuit		0	0	0	0	0	**0**	**0**	
Funds held in CMTF for St Luke's		0	37,375	0		0	**37,375**	**75,673**	
Net assets		**2,326,053**	**498,862**	**0**	**30,082**	**0**	**2,854,998**	**2,900,114**	W
Funds of the Circuit									
General Fund (Unrestricted)		2,326,054					2,326,054	2,356,126	
Circuit Model Trust Fund (Unrestricted)			498,862				498,862	517,197	W
Designated Funds (Unrestricted)				0			0	0	
Total Unrestricted Funds							**2,824,916**	**2,873,323**	
Restricted Funds					30,082		30,082	26,791	
Endowment Funds						0	0	0	
Total Funds	24	**2,326,054**	**486,862**	**0**	**30,082**	**0**	**2,854,998**	**2,900,114**	

Signed:

Circuit Treasurer

Cashflow statement for the year ended 31 August 2021

Statement of cash flows	Note	2021 £	2020 £
Cash from operating activities			
Net cash used in operating activities		-63,073	-137,036
Cash flows from investing activities			
Dividends, interest and rents from investments		0	0
Proceeds from the sale of property, plant and equipment		0	567,000
Purchase of property, plant and equipment		0	0
Purchase of intangible assets		0	0
Proceeds from the sale of investments		0	0
Purchase of investments		0	0
Other		-479	0
Net cash provided by investing activities		-479	567,000
Cash flows from financing activities			
New borrowing		0	0
Repayments of borrowing		0	0
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		--63,617	429,964
Cash and cash equivalents at the beginning of the reporting period		762,489	332,525
Cash and cash equivalents at the end of the reporting period		698,937	762,489

Reconciliation of net income to net cash flow from operating activities		2021 £	2020 £
Net income for the reporting period (as per statement of financial activities)		-45,116	-230,477
Adjustments for:			
Loss (profit) on the sale of fixed assets		0	157,096
Gains on investments		49,956	43
(Increase)/decrease in debtors		10,068	-7,102
Increase/(decrease) in creditors		77,982	-56,596
Net cash used in operating activities		-63,073	-137,036

Analysis of cash and cash equivalent		2021 £	2020 £
Cash in hand		51,377	54,591
Short term deposit (less than 3 months)		647,560	707,898
Total cash and cash equivalents		698,937	762,489

1 BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP(FRS102) as updated, being the current version..

These financial statements have been prepared under the historical cost convention except that investments are shown at their market value at the end of the year. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

2. Charitable Funds

The funds held constitute:

- General Funds are unrestricted which are then available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated is for any other purpose.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders categorised as unrestricted.
- Restricted funds are held for narrower purposes as defined by the donors or by the specific reason for which the funds are raised.
- The circuit holds no Endowment funds. Details of each material fund are disclosed in the final note to these statements. Any funds may be represented by more than just cash.

3. Accounting policies

BASIS

These financial statements 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.

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INCOMING RESOURCES

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

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

- Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.
- The freehold property is shown in the financial statements at valuations that took place in October 2020.
- The land component is deemed to be £442,000 (20% of total value).
- 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 properties have been reviewed for impairment in line with the quinquennial schedule.
- In accordance with the policy of only capitalising items exceeding £1,000 in value, none of the fixtures, fittings, computer equipment or kitchen appliances belonging to the circuit (either at the Circuit Centre or in manses are capitalised and are, therefore, not subject to any depreciation charges).

INVESTMENT PROPERTIES

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

INVESTMENT INCOME

Investment income relates to the dividends on the small amount of the Circuit Model Trust Fund held as investment units in CFB Managed Mixed Fund.

INVESTMENTS

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the statements when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

DEBTORS AND PREPAYMENTS

The debtors and prepayments included in the statements primarily consists of the prepayment of September stipends for the Ordained Staff, which is transferred to the Methodist Church Payroll in late August to enable payment on 1st September.

CREDITORS

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

OPERATING LEASES

At 31st August 2021 the charity was committed to an operating lease for a photocopier described at note 14. Although acknowledged in Note 14, no provision is made within the balance sheet since the costs are a charge in expenditure and immaterial.

Additionally, the circuit holds a 'Tenancy at Will' for a shop premises for the Wirral FUSS/FUPS (Free Uniforms for Secondary and Primary Schools) for which there is no notice period and therefore no future liability.

CASH AND CASH EQUIVALENTS

These include cash in hand, deposits held at call at banks and other short-term liquid investments with optional maturities of three months or less.

Financial Instruments - the charity has elected to apply the provisions of Section 11 "basic financial instruments" and Section 12 "other financial instruments" of FRS 102 to all its financial instruments

Financial instruments are recorded in the charities balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financial where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rates method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due in one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction prices and subsequently measured at amortised cost using the effective interest method.

DERECOGNITION OF FINANCIAL LIABILITIES

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

EMPLOYEE BENEFITS

The costs of any unused holiday entitlement are recognised in the period in which the employee services are received, with no financial adjustments where an employee is granted approval to carry leave forward across financial years. Any carry forward is deemed immaterial to the statements. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. Thus, the trustees continue to adopt the "going concern" basis of accounting in preparing the statements.

4. Donations and Legacies

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2020/2021 Total £	2019/20 Total £
Donations	702	-	250	952	9,579
Legacies	-	-	-	-	-
Total	702	-	250	952	9,579

Unrestricted donations were for the FUSS project as responsibility for this was transferred to the circuit.

Restricted donations consisted of a £250 donation to the FUSS project.

5. Assessments on Churches

A previously agreed formula was used to calculate the share of the circuit budget required in assessment payment from each church. The following assessments were accounted for:

Church	Assessment Pre-Paid £	Assessment Paid in Year £	Total Paid for 2020/21 £
Bromborough Methodist Church	3,246	35,706	38,952
Claremount Methodist Church	3,700	40,700	44,400
Elton (TLMIE) LEP*	0	0	0
Greasby Methodist Church	3,888	42,768	46,656
Heswall Methodist Church-	4,355	47,905	52,260
Higher Bebington Methodist Church	475	5,225	5,700
Hope Farm Methodist Church	2,754	30,294	33,048
Irby Methodist Church	2,148	23,628	25,776
Little Neston Methodist Church	1,460	16,060	17,520
Little Sutton Methodist Church	2,426	26,686	29,112
Lower Bebington Methodist Church	2,759	30,349	33,108
Moreton Methodist Church	2,373	26,103	28,476
Neston Methodist Church	630	6,930	7,560
Prenton Methodist Church	2,801	30,811	33,612
St Andrews New Brighton LEP	387	4,257	4,644
St Luke's Methodist Church, Hoylake	4,388	48,268	52,656
The Church @ The Cross / Charing Cross Methodist Church	3,489	10,467	13,956
Trinity Ellesmere Port	1,647	18,117	19,764
Trinity with Palm Grove LEP		3,708	3,708
West Kirby Methodist Church	4,626	50,886	55,512
Willaston Methodist Church	1,184	13,024	14,208
Woodchurch Methodist Church	3,521	10,563	14,084
Total	**52,257**	**522,455**	**574,712**

* Note: Elton Assessment had been previously paid from the funds resulting from the sale of Elton MC, these funds were exhausted during the prior year. Ongoing discussions will confirm the future funding model.

6. Grants Received

	Unrestricted	Circuit Model Trust Fund	Restricted	2020/21 Total	2019/20 Total
	£	£	£	£	£
Job retention scheme grants	41,369	-	-	41,369	33,241
Hope Journey DAF and Connexional Grant	-	-	23,325	23,325	30,500
Other	300			300	
Total	41,669	-	23,325	64,994	63,741

In 2017/18 the first annual grant payment of £30,000 was received to increase capacity of the Children and School's work team. This is a five-year grant.

Job retention scheme grants were allocated against restricted funds where they related to the work being completed using the DAF and Connexional grants. This will extend the period for which funding is available to undertake this work.

7. Other Charitable income

	Unrestricted	Circuit Model Trust Fund	Restricted	Funds for External Bodies	2020/21 Total	2019/20 Total
	£	£	£	£	£	£
Bank & CFB interest	144	1,628	-	-	1,772	2,497
Benevolence			895		895	
Employment related income less furlough claim	92,471				92,471	72,791
Hope Journey						2,017
Property Rental	7,135				7,135	10,840
Misc. Receipts	359				359	3,855
Total	100,110	1,628	895		102,632	92,000

8. Income from investments

	Unrestricted £	Circuit Model Trust Fund £	Restricted £	2020/21 Total £	2019/20 Total £
Central Finance Board					
Rental Income					
Other		35		35	48
Total		**35**		**35**	**48**

9. Payments to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends and salaries for those ordained and lay staff who are trustees.

	2020/21	2019/20
Trustees receiving payments	16	16
Total Amount	£13,268	£21,545

Most trustees are appointed by the local churches and do not claim expenses from the charity in relation to the performance of their trustee duties. Expense payments primarily relate to reimbursement for travel and stationery and resource costs.

10. Fees for review of the financial statements

	2020/21 £	2019/20 £
Independent examiner's reporting on the financial statements	4,710	4,914
Other fees (ag: advice, accountancy services) paid the independent examiner	-	-
Total	4,710	**4,914**

11. Salaries and associated costs

Costs associated with this expenditure in the year were:

	2020/21 £	2019/20 £
Gross stipends, salaries, and benefits in kind	393,365	419,950
Employer's National Insurance costs	30,832	30,761
Pension costs	54,726	52,039
Total	**478,923**	502,750

The difference between 2019/20 and 2020/21 can be attributed to the increase in stipends and salaries and the increase in other staff paid though but not employed by the circuit, but with the reduction in ordained staff

	2019/20 £
Average number of lay-employees in the year were	21
Of which the following were not employed through the circuit	10

12. Loss on disposal of manses

- No properties sold within the financial year

13. Capital commitments and contingent liabilities

As at 31 August 2021 the circuit is committed to the following:

- None

14. Operating leases

At the reporting end date, the charity has outstanding commitments for future minimum lease payments under a non-cancellable operating lease (for print/copier at the Wirral Methodist Centre) which fall due as follows:

September 2021 to April 2024 total remaining payable £4, 274 (i.e. 7 payments of £610.61 including VAT).

15. Cash and current assets

The Circuits' Current Assets are held in CAF (Charities Aid Foundation) Bank, both current and deposit accounts, CFB Deposit Account (Central Finance Board of the Methodist Church), and the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes.

Additionally, the Circuit Office maintains a minor cash holding, normally less than £50, arising from miscellaneous cash receipts (photocopying, contributions for refreshments etc.). This is used to fund occasional miscellaneous expenses and provisions and any excess is banked from time to time.

16. Money received and passed on to external organisations (For information only)

	2020/21	2019/20
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts – received for External organisations	0	250
Offerings/Gifts – passed to External organisations	0	250
Balance carried forward	0	0

17. Circuit Manses & Equipment

Item	Description	Deemed Value at 1/9/20 £	Additions / Disposals £	Gross Sale Price £	Gain/Loss against book value £	Total Book Value at 31/8/21 £
Manse Properties						
10 Thornton Road		340,000				340,000
2 Maryland Lane		245,000				245,000
20 Graham Road		400,000				400,000
23 Blackstairs Road		285,000				285,000
6 Saxon Road		365,000				365,000
69 Mill Lane Road		395,000				395,000
Total Manse Properties		**£2,030,000**				**£2,030,000**
Other Properties						
Wirral Methodist Centre (formerly Thingwall Church)	Circuit Centre	£180,000				£180,000
Total Other Circuit Buildings		**£180,000**		**£ -**	**£ -**	**£180,000**
Total Asset Value		**£2,210,000**				**£2,210,000**

18. Investment assets

The circuit hold funds in the Circuit Model Trust Fund as required by Standing Orders and the Model Trusts. A small amount of this fund is held as investment units in the CFB Managed Mixed Fund. The circuit has no investment properties or common investment fund holdings.

	2020/21	2019/20
	£	£
Carrying Value at beginning of year	2,367	2,410
Net Gain/Loss on Revaluation		-43
CFB Mixed Managed Fund	2,367	2,367

19. Loans

The circuit has no loan liabilities.

20. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium-term and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements:

	2020/21	2019/20
	£	£
Investments listed on a recognised Stock Exchange	-	-
Investments held in common investment funds	-	-
Securities not listed on a recognised Stock Exchange	2,367	2,367
Other investments	-	-
Total	**2,367**	**2,367**

Change in investment values:

	2020/2021	2019/20
	£	£
Carrying (market) value at beginning of year	2,367	2,410
Add: additions to investments at cost	-	-
Less: disposals at carrying value	-	-
Net gain/(loss) on revaluation	-	-43
Carrying (market) value at beginning of year	**2,367**	**2,367**

21. Analysis of Current assets

Debtors and prepayments

	2020/21	2019/20
	£	£
Pre-paid stipends	15,974	18,677
Accrued income		9,019
Other debtors	4,922	3,268
Total debtors and prepayments	**20,896**	**30,964**

Analysis of cash at bank

	2020/21	2019/20
	£	£
Cash in hand	10	25
Bank balance held in CAF Current Account	17,814	21,017
Bank balance held in CAF Deposit Account	33,552	33,549
Sub-total – Cash in Hand and at Bank	**51,376**	**54,591**
CFB Deposit Account	187,690	104,954
TMCP – Circuit Model Trust Fund	422,495*	526,830
Total Cash and Bank	**661,561**	**686,375**

This does not include the £37,375 held for St Luke's Methodist Church following the sale of their Tennis Club in the 2016/17 year. Total including these funds is £459,870.

22. Analysis of Current Liabilities and LONG-TERM creditors

	2020/21	2019/20
	£	£
Trade Creditors	411	6,289
Other Creditors (Accruals)	0	12,000
Other Creditors (Church Assessments paid in advance)	39,894	61,700
Total Current Liabilities	**40,305**	**79,989**

23. Tangible Fixed Assets

Cost or valuation

	Land & Buildings	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£
Balance brought forward	2,144,956	115,000			2,259,956
Additions					
Revaluations (+/-)	-114,956	+65,000			-49,956
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	2,030,000	180,000			2,210,000

New valuations were produced by Karl Tattler Estate Agents in October 2020. Most of the value changes are small with only the revaluation of the Wirral Circuit Centre showing the most change.

Accumulated depreciations

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

Net book value

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under constructions	Total
	£	£	£	£	£	£
Brought forward	589,242	1,555,717	115,000			2,259,956
Carried forward	2,030,000		180,000			2,210,000

24. Analysis of Unrestricted and Restricted Funds 2020/2021

Unrestricted

Unrestricted (designated)	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	2,873,323	718,920	-787,326	+22,847	2,827,764	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	**2,873,323**	**718,920**	**-787,326**	**+22,847**	**2,827,764**		

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	Notes
Circuit Benevolent Fund	603	845	1,180	0	318		
Hope Journey Grant Funded	23,341	23,325	0	-20,000	26,666	Work Funded by Connexional and DAF Grant	Transfer of Running Costs for Circuit Centre & Line Management
FUSS	0	250	0	0	250		
Trinity Ellesmere Port Project	2,847		0	-2,847	0	Available for funding outreach and development work	To be transferred to General Fund in next financial year as Lay Employee for Trinity now paid from General fund
Totals	**26,791**	**24,470**	**1,180**	**-22,847**	**27,234**		

25. Comparative analysis of Restricted and Designated Funds 2019/20

Unrestricted

Unrestricted (designated)	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the fund	Notes
General Fund	3,102,326	704,620	-946,943	12,920	2,873,323	General Operations	Includes CMTF & Property (incl losses on Fixed Assets)
Totals	3,102,326	704,620	-946,943	12,920	2,873,323		

Note: In future we will treat these not as separate funds but as departments in the accounts.

Restricted

Restricted Fund Name	Opening Balance £	Incoming Resources £	Resources Expended -£	Transfers £	Closing Balance £	Purpose of the fund	
Circuit Benevolent Fund	318	285			603		
Hope Journey Grant Funded	25,100	37,468	-26,307	-12,920	23,341	Work Funded by Connexional and DAF Grant	Transfer of Running Costs for Circuit Centre & Line Management
Trinity Ellesmere Port Project	£2,847				2,847	Available for funding outreach and development work	To be transferred to General Fund in next financial year as Lay Employee for Trinity now paid from General fund
Totals	**28,265**	**37,753**	**-26,307**		**26,791**		

26. Related Party Transactions

Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £	Loans to during year £	Amounts as on 31 Aug 2020 £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	36,839			
CFB Interest	Central Finance Board of the Methodist Church		145			
Claremount Methodist Church	Circuit Church	Assessment payments & sundry recharges	69,020	5		
Greasby Methodist Church	Circuit Church	Assessment payments & sundry recharges	51,494			
Heswall Methodist Church-	Circuit Church	Assessment payments & sundry recharges	47,916			
Higher Bebington Methodist Church	Circuit Church	Assessment payments & sundry recharges	5,225			
Hope Farm Methodist Church	Circuit Church	Assessment payments & sundry recharges	30,356			
Irby Methodist Church	Circuit Church	Assessment payments & sundry recharges	23,659			
Little Neston Methodist Church	Circuit Church	Assessment payments & sundry recharges	16,060			
Little Sutton Methodist Church	Circuit Church	Assessment payments & sundry recharges	26,828			
Liverpool Methodist District	Methodist District Circuit is member of	District Assessments and Grant Funding	287	170,528		
Lower Bebington Methodist Church	Circuit Church	Assessment, Employment recharge	36,850			
Methodist Church of Great Britain	British Methodist Church	Connexional Assessments and Grant Funding	24,757	504,305		
Moreton Methodist Church	Circuit Church	Assessment payments	26,392			
Neston Methodist Church	Circuit Church	Assessment payments	7,073			
Prenton Methodist Church	Circuit Church	Assessment payments	30,811			
St Andrews New Brighton LEP	Circuit Church	Assessment payments	4,644			
St Lukes Methodist Church, Hoylake	Circuit Church	Assessment payments, transfer of FUSS project funds	61,822			
The Church @ the Cross, Birkenhead	Circuit Church	Assessment payments	2,566			
TMCP	Trustees for Methodist Church purposes		1,845	37,709		
Thornton Le Moors	Circuit LEP	Misc	34			
Trinity Ellesmere Port	Circuit Church	Assessment payments	34,518	12,000		
Trinity with Palm Grove LEP	Circuit Church	Assessment payments	3,708			
West Kirby Methodist Church	Circuit Church	Assessment payments	57,306			
Willaston Methodist Church	Circuit Church	Assessment payments	13,112	49		
Woodchurch Methodist Church	Circuit Church	Assessment payments	10,602			
Total			**£632,871**	**£724,596**	**£**	**£**

DECLARATIONS

TREASURER

I confirm that these accrual-based financial statements for the year ended 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.



Mr Craig P Price
Wirral Methodist Circuit Treasurer

Date: 17/3/22

Address: 7 Mere Close, Great Sutton, Ellesmere Port, CH66 2WH

Presentation to the Circuit Meeting for Approval

I confirm that the Annual Report and Financial Statements for the year ended 31 Aug 2021 were presented and approved by the Circuit Meeting.



Rev. Heather Cooper
Superintendent Minister (Chair of trustees)

Date: 17/3/22

Independent examiner's report to the Trustees of Wirral Methodist Circuit

I report to the trustees on my examination of the accounts of Wirral Methodist Circuit (the Trust) for the year ended 31 August 2021, which are set out on pages 14 to 34.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trustee's accounts carried out under section 145 of the 2011 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 2011 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 giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) 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.

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.

Signed: Desire D Lea

Name: Mrs D D Lea, FCA FCCA

Date: 12/5/2022

Morris & Co Chartered Accountants

Chester House, Lloyd Drive

Ellesmere Port

Cheshire, CH65 9HQ