

THE WIRRAL METHODIST CIRCUIT

Trustees Annual Report and Financial Statements

For the year ended 31st August 2022

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 Christ¹

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 carers, 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 manse – 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
- Clarendon 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)

THE WIRRAL METHODIST CIRCUIT

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	Vivienne	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		<u>717,257</u>	<u>1,663</u>	<u>-</u>	<u>24,470</u>	<u>-</u>	<u>743,391</u>
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		<u>705,372</u>	<u>31,998</u>	<u>0</u>	<u>1,180</u>	<u>-</u>	<u>738,551</u>
18 Gains/(losses) on monetary investments		-49,956	-	-	-	-	-49,956
19 Gains/(losses) on investment properties		-	-	-	-	-	0
20 Net income/(expenditure)		<u>-38,072</u>	<u>-30,335</u>	<u>0</u>	<u>23,290</u>	<u>0</u>	<u>-45,117</u>
21 Transfers between funds		22,847	-	-	-22,847	-	0
22 Loss on disposal of property	12	-	-	-	-	-	0
23 Net movement in funds		<u>-15,225</u>	<u>-30,335</u>	<u>-</u>	<u>443</u>	<u>-</u>	<u>-45,117</u>
24 Total funds brought forward		<u>2,356,126</u>	<u>517,197</u>	<u>-</u>	<u>26,791</u>	<u>-</u>	<u>2,900,114</u>
25 Total funds carried forward		<u>2,340,901</u>	<u>486,862</u>	<u>-</u>	<u>27,234</u>	<u>-</u>	<u>2,854,997</u>

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	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	T
Central Finance Board Deposits	21	234,504		29,014		263,518	187,690	
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	651,843	793,832	
Current Liabilities								
Creditors (due in under 1 year)								
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	601,730	679,527	
Total assets less current liabilities		2,443,246	342,316	0	29,014	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	2,814,575	2,854,998	W
Funds of the Circuit								
General Fund (Unrestricted)		2,443,246				2,443,246	2,326,054	W
Circuit Model Trust Fund (Unrestricted)			342,316			342,316	498,862	
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	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	<u>(47,093.32)</u>	<u>(63,073.48)</u>
Proceeds from sale of property		
Purchase of property plant and equipment		
Other capital purchases		(479.00)
Net cash from investing activities	<u>-</u>	<u>(479.00)</u>
New Borrowing		
Repayments	<u>-</u>	<u>-</u>
Movement in cash in the period	(47,093.00)	(63,552.00)
Opening cash	698,937.00	762,489.00
Closing cash	<u>651,844.00</u>	<u>698,937.00</u>
Cash in hand	48,327.00	51,377.00
Short term deposit	603,517.00	647,560.00
	<u>651,844.00</u>	<u>698,937.00</u>

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 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.



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 

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