

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 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 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 Presbyterian 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 Presbyterian, 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 Presbyterian 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
- 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 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)

THE WIRRAL METHODIST CIRCUIT

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	
Vivienne	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 Margaron	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	262,368	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							2,759,795	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
6g 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: