

THE WIRRAL **METHODIST** CIRCUIT

REGISTERED CHARITY NUMBER: 1135375

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

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

Introduction

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

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

Aims and organisation

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

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

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

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

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

Independent examiner

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

Investment and Commercial Bankers

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

Circuit Mission

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



Worship

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



Learning and Caring

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



Service

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



Evangelism

The Church exists to make more followers of Jesus 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 2023/24 year, key work updates include:

STAFFING:

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

CIRCUIT STRUCTURES

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

PROPERTY:

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

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

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

CHILDREN AND SCHOOLS WORK:

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

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

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

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

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

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

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

Financial Performance Review

INCOME TRENDS

Rental Income

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

Circuit Assessments

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

EXPENDITURE TRENDS

Salaries and associated costs

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

Connexional assessment & model trust levy

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

Property maintenance

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

Other outgoings

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

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

FUND BALANCES

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

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

PLANS FOR 2024/25

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

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

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

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

These purposes are achieved through:

- the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses, and small groups.
- The resourcing of pastoral work, including visiting the sick and bereaved.
- Resourcing churches to work with children and young people within their mission and to engage with schools primarily through Hope Journey.
- Promotion of Christianity through the staging of events and services.
- Association with chaplaincy services to local hospitals, hospices, and MHA homes.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- The governing document for the Circuit is the Deed of Union (1932) and the Methodist Church Act (1976).
- The Constitutional Practice and Discipline of the Methodist Church (CPD) outlines detailed governance arrangements by order of the annual conference.
- The Circuit Leadership team and the Local Preachers meeting manage the circuit on a day-to-day basis.

TRUSTEE TRAINING

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

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

RELATED PARTIES

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

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

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

RISK MANAGEMENT

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

FINANCIAL

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

Income and Expenditure are being monitored in total and is compared with the approved annual budget on a half-yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

RESERVES POLICY

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

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

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

SAFEGUARDING

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

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

Noel Sharp

Rev. Noel Sharp

Superintendent Minister (Chair of Trustees)

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

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

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

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

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

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

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

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

Name	Surname
Lorraine	Aizlewood-Threlfall
Margaret	Allen
Janet	Almond
Barbara	Banton
Ron	Barber
Mark	Bates
David	Blackburn
Andrew	Boswell
Margaret Elizabeth	Burrows
Malcolm	Collens
Peter	Colyer
Chris	Conway
Steve	Cooper
Lynne	Cowell
David	Cross
Ian	Cubbin
Paula	Dewhirst
Ruth	Dowson
Tim	Edwards
Philip Neville	Fanning
Eve	Felton
Jane	Fieldhouse
Alan	Fisher
Neville	Ford
Alan Stephen	Fowler
Viv	Gasteen
Barbara	Green
Ellie	Griffin
John	Griffith
Ian	Hall
Iain	Henderson
Janet	Herd
Ed	Hilditch
David	Holt
Mike	Howlett

Resignations since previous year:

Name	Surname
Heather	Cooper
Rachel	Davies
Jean	Phillips
Fritz	Schafer

John	Huthnance
Lyn	Jackson-Eves
Angela	James
Colin	Jones
Anne	Kitchener
Ralph	Kitchener
Jenny	Knight
Julie	Luscombe
Brenda	Mather
Evelyn	Moir
Kevin	Mothersdale
Barry	Natton
Carole	Natton
Adrian	Pallant
Elaine	Phillips
Steve	Pillow
Craig	Price
Erica	Rimmer
Noel	Schorah
Joyce	Scofield
Anne	Seddon
Noel	Sharp
James Edward	Shaw
Paul	Sheppard
Pam	Simms
Anne-Marie	Smith
David	Smith
Roger	Staines
Dianne	Swaffield
Kathy	Thomas
Rae	Volan
Jeanette	Walker
David	Walton
Cate	Warbrick
Peter	Wildman
Linda	Worrall

Jenny	Schafer
Mo	Stanley
Sarah	Wardle
Alan	White
Yangsun	Yi

Notes:

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

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

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

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

	Notes	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2022-23
		£	£	£	£
Income					
1 Donations and legacies	4	8,819			8,819
2 Income from monetary investments	8		77		77
3 Income from investment properties					0
4 Assessments on Churches	5	526,302			526,302
5 Capital Receipts					0
6 Grants received	6				0
7 Other charitable income	7	252,368	10,390		262,758
8 Total income		787,488	10,468	0	797,956
Expenditure					
9 Grants and donations		11,112			11,112
10 Salaries and associated costs	11	530,525			530,525
11 Property maintenance		93,436			93,436
12 Connexional assessment & model trust levy		99,009			99,009
13 District Assessment & Levy		32,851	16,943		49,794
14 Depreciation					0
15 Office expenses		15,513			15,513
16 Other outgoings		52,051	976		53,028
17 Total charitable expenditure		834,498	17,919	0	852,418
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 Net income/(expenditure)		-47,010	-7,452	0	-54,462
21 Transfers between funds		150,897	-122,001	-28,696	0
22 Other gains/(losses)					
23 Net movement in funds		103,687	-129,453	-28,696	-54,462
24 Total funds brought forward		2,321,244	464,317	29,014	2,814,575
25 Total funds carried forward		2,424,931	334,864	318	2,760,113

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
		£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment	17, 23	2,688,754					2,688,754	2,210,000
Investment properties							0	0
Investments	18, 20	479	2,367				2,846	2,846
Total fixed assets		2,689,233	2,367	0	0	0	2,691,600	2,212,846
Current Assets								
Debtors		2,552					2,552	6,518
Loans by the Circuit							0	0
Investments with TMCP			144,913				144,913	332,497
Central Finance Board Deposits		66,309			318		66,627	181,258
Cash at Bank and in hand	15	90,855					90,855	79,150
Total current assets		159,715	144,913	0	318	0	304,946	599,414
Current liabilities								
Creditors (due in under 1 year)		50,359					50,359	52,196
Grants payable within 2022-23		0		0	0		0	0
Total current liabilities		50,359	0	0	0	0	50,359	52,196
Net current assets/liabilities		109,356	144,913	0	318	0	254,586	547,218
Total assets less current liabilities		2,798,589	147,280	0	318	0	2,946,187	2,760,114
Long term liabilities (due after more than one year)								
West Kirby		277,782					277,782	0
Loans to the Circuit							0	0
Net assets		2,520,807	147,280	0	318	0	2,668,404	2,760,114
Funds of the Circuit								
General Fund (Unrestricted)		2,520,807					2,520,807	2,424,931
Circuit Model Trust Fund (Unrestricted)			147,280				147,280	334,864
Designated Funds (Unrestricted)				0			0	0
Total Unrestricted Funds							2,668,086	2,759,795
Restricted Funds					318		318	318
Endowment Funds						0	0	0
Total Funds		2,520,807	147,280	0	318	0	2,668,404	2,760,114

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

Signed:

Circuit Treasurer

Cashflow statement for the year ended 31 August 2024

Statement of cash flows	Note	2023 £	2022 £
Cash from operating activities			
Net cash used in operating activities		381,242	-58,898
Cash flows from investing activities			
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			
New borrowing		0	0
Repayments of borrowing		0	0
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		381,242	-58,898
Cash and cash equivalents at the beginning of the reporting period		592,946	651,844
Cash and cash equivalents at the end of the reporting period		974,188	592,946
Reconciliation of net income to net cash flow from operating activities		2023 £	2023 £
Net income for the reporting period (as per statement of financial activities)		-91,592	-54,462
Adjustments for:			
Depreciation and amortisation charges		0	0
Profit on the sale of fixed assets		0	0
Loss on the sale of fixed assets		0	0
Gains on investments		0	0
Dividends, interest and rents from investments		0	0
Decrease/(increase) in stocks		0	0
(increase)/decrease in debtors		0	0
increase/(decrease) in creditors		-3,966	-6,518
		476,800	2,082
Net cash used in operating activities		381,242	-58,898
Analysis of cash and cash equivalent		2023 £	2023 £
Cash in hand		90,855	79,150
Short term deposit (less than 3 months)		689,976	513,796
Total cash and cash equivalents		780,830	592,946

Notes to the Financial Statements

BASIS OF ACCOUNTING

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

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

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

CHARITABLE FUNDS

The funds held constitute:

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

ACCOUNTING POLICIES

Basis

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

Critical Accounting Estimates and Judgements

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

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

Incoming Resources

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

Resources Expended

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

Grants

Grants made by the Circuit from its funds are recognised in full at the time of the agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

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

Investment Properties

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

Investment Income

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

Investments

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

Debtors and Prepayments

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

Creditors

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

Operating Leases

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

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

Cash and Cash Equivalents

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

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

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

Basic Financial Assets

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

Basic Financial Liabilities

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

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

Derecognition of Financial Liabilities

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

Employee Benefits

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

Going Concern

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

4. DONATIONS AND LEGACIES

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

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

5. ASSESSMENTS ON CHURCHES

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

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

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

6. GRANTS RECEIVED

No grants were received during the year.

7. OTHER CHARITABLE INCOME

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

8. INCOME FROM INVESTMENTS

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

9. PAYMENTS TO TRUSTEES

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

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

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

² Circuit Model Trust Fund

10. FEES FOR REVIEW OF THE FINANCIAL STATEMENTS

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

11. SALARIES AND ASSOCIATED COSTS

Costs associated with this expenditure in the year were:

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

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

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

12. LOSS ON DISPOSAL OF MANSES

- No properties sold within the financial year

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

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

- None

14. OPERATING LEASES

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

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

15. CASH AND CURRENT ASSETS

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

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

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

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

17. CIRCUIT MANSES & EQUIPMENT

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

Other Properties

Wirral Methodist Centre (formerly Thingwall Church)	Circuit Centre	£180,000				£180,000
---	----------------	----------	--	--	--	----------

Total Other Circuit Buildings		£180,000				£180,000
--------------------------------------	--	-----------------	--	--	--	-----------------

Total Asset Value		£2,210,000	£478,754			£2,688,754
--------------------------	--	-------------------	-----------------	--	--	-------------------

18. INVESTMENT ASSETS

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

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

19. LOANS

The circuit has no loan liabilities.

20. INVESTMENTS

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

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

Analysis of investment movements:

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

Change in investment values:

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

21. ANALYSIS OF CURRENT ASSETS

Analysis of cash at the bank

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

22. ANALYSIS OF CURRENT LIABILITIES AND LONG-TERM CREDITORS

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

23. TANGIBLE FIXED ASSETS

Cost or valuation

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

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

Accumulated depreciation

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

Net book value

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

24. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS 2023/2024

Unrestricted

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

Restricted

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

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

Unrestricted

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

Restricted

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

26. RELATED PARTY TRANSACTIONS

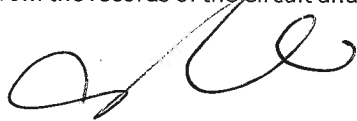
Payee	Relationship	Description of Transaction	Total Received from Related Parties £	Payments to Related Parties £
Bromborough Methodist Church	Circuit Church	Assessment, Employment recharge and loan payments	42,645.32	
CFB Interest	Central Finance Board of the Methodist Church		3,952.54	
Claremount Methodist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

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

Declarations

TREASURER

I confirm that these accrual-based financial statements for the year ended 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.



Mr Craig P Price

Date:

Wirral Methodist Circuit Treasurer

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

PRESENTATION TO THE CIRCUIT MEETING FOR APPROVAL

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

Noel Sharp 29.04.25

Rev. Noel Sharp

Date:

Superintendent Minister (Chair of Trustees)

Independent examiners report to the trustees of Wirral Methodist Circuit

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



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

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

Date: 15/4/2025