

2024/25

THE WIRRAL METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1135375

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

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

Introduction

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

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

Aims and organisation

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

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

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

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

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

Independent examiner

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

Investment fund managers

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

Bank accounts

- CAF Bank (Charities Aid Foundation)

Circuit Mission

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



Worship

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



Learning and Caring

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



Service

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



Evangelism

The Church exists to make more followers of Jesus Christ

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

Worship

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

Learning and Caring

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

Service

Our work in areas of deprivation within the Wirral Circuit

Evangelism

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

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



Review of the year

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

STAFFING:

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

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

CIRCUIT STRUCTURES

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

PROPERTY:

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

CIRCUIT LOCAL PREACHER TRAINING

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

CHILDREN AND SCHOOLS WORK:

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

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

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

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

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

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

Financial Performance Review

INCOME TRENDS

Rental Income

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

Circuit Assessments

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

EXPENDITURE TRENDS

Salaries and associated costs

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

Connexional assessment & model trust levy

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

Property maintenance

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

Other outgoings

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

FUND BALANCES

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

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

PLANS FOR 2025/26

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

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

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

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

These purposes are achieved through:

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

PUBLIC BENEFIT

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

TRUSTEE TRAINING

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

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

RELATED PARTIES

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

Constitutionally, therefore, the circuit consists of:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Bromborough Methodist Church • Charing Cross (with Tranmere) Methodist Church – Known as The Church at the Cross • Claremount Methodist Church • Thornton-le-Moors with Ince and Elton (Ecumenical Partnership with C o E), • Greasby Methodist Church • Heswall Methodist Church • Higher Bebington Methodist Church • St. Luke's Hoylake Methodist Church • Irby Methodist Church • Little Neston Methodist Church • Lower Bebington Methodist Church • Moreton Methodist Church • Neston Methodist Church | <ul style="list-style-type: none"> • Prenton Methodist Church • St Andrews (Ecumenical Partnership with URC), • The Methodist Church in Ellesmere Port (Trinity Ellesmere Port, Hope Farm, Little Sutton) • Trinity with Palm Grove (Ecumenical Partnership with URC), • West Kirby Methodist Church • Willaston Methodist Church • Woodchurch Methodist Church |
|--|--|

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

RISK MANAGEMENT

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

FINANCIAL

Major risks are identified by the Circuit Stewards, with professional advice taken as required. A regular annual review process is undertaken and recorded. Income and Expenditure are being monitored in total and is compared with the approved annual budget on a half-yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

RESERVES POLICY

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

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

2024/25

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

SAFEGUARDING

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

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

Rev. Noel Sharp
Superintendent Minister (Chair of Trustees)

THE WIRRAL METHODIST CIRCUIT

Registered Charity Number 1135375

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

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

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

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

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

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

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

As listed on the Charity Commission Website

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

New trustees in 2024/25

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

Resignations since the previous year:

Chris Conway	Linda Worrall
David Cross	Peter Wildman
Joyce Scoffield	

Notes:

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

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

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

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

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

Balance Sheet as at 31 August 2025

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

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

Signed:



Circuit Treasurer

Cashflow statement for the year ended 31 August 2025

Statement of Cash Flows	2025 £	2024 £
Cash from operating activities		
Net cash used in operating activities	-24,456	188,202
Cash flows from investing activities		
Dividends, interest and rents from investments		
Proceeds from the sale of property, plant and equipment		
Purchase of property, plant and equipment	-4,732	-478,754
Purchase of intangible assets		
Proceeds from the sale of investments		
Purchase of investments		
Other		
Net cash provided by investing activities	-4,732	-478,754
Cash flows from financing activities		
New borrowing		
Repayments of borrowing	-33,000	
Net cash used in financing activities	-33,000	0
Change in cash and cash equivalents in the reporting period	-62,188	-290,552
Cash and cash equivalents at the beginning of the reporting period	302,394	592,946
Cash and cash equivalents at the end of the reporting period	240,206	302,394
Reconciliation of net income to net cash flow from operating activities	2025 £	2024 £
Net income for the reporting period (as per statement of financial activities)	-37,449	-91,709
Adjustments for:		
Depreciation and amortisation charges		
Profit on the sale of fixed assets		
Loss on the sale of fixed assets		
Gains on investments		
Dividends, interest and rents from investments		
Decrease/(increase) in stocks		
(increase)/decrease in debtors	-6,781	3,965
increase/(decrease) in creditors	19,774	275,946
Net cash used in operating activities	-24,456	188,202
Analysis of cash and cash equivalent	2025 £	2024 £
Cash in hand	63,536	90,855
Short term deposit (less than 3 months)	176,670	211,539
Total cash and cash equivalents	240,206	302,394

Notes to the Financial Statements

BASIS OF ACCOUNTING

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

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

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

CHARITABLE FUNDS

The funds held constitute:

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

ACCOUNTING POLICIES

Basis

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

Critical Accounting Estimates and Judgements

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

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

Incoming Resources

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

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

Investment Properties

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

Investment Income

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

Investments

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

Debtors and Prepayments

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

Creditors

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

Operating Leases

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

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

Cash and Cash Equivalents

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

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

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

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

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

Basic Financial Assets

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

Basic Financial Liabilities

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

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

De-recognition of Financial Liabilities

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

Employee Benefits

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

Going Concern

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

4. DONATIONS AND LEGACIES

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

5. ASSESSMENTS ON CHURCHES

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

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

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

6. GRANTS RECEIVED

No grants were received during the year.

7. OTHER CHARITABLE INCOME

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

8. INCOME FROM INVESTMENTS

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

9. PAYMENTS TO TRUSTEES

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

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

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

10. FEES FOR REVIEW OF THE FINANCIAL STATEMENTS

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

11. SALARIES AND ASSOCIATED COSTS

Costs associated with this expenditure in the year were:

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

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

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

12. LOSS ON DISPOSAL OF MANSES

No properties sold within the financial year

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

None

14. OPERATING LEASES

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

15. CASH AND CURRENT ASSETS

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

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

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

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

17. CIRCUIT MANSES & EQUIPMENT

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

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

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

18. INVESTMENT ASSETS

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

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

19. LOANS

The circuit has no loan liabilities.

20. INVESTMENTS

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

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

Analysis of investment movements:

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

Change in investment values:

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

21. ANALYSIS OF CURRENT ASSETS**Analysis of cash at the bank**

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

22. ANALYSIS OF CURRENT LIABILITIES AND LONG-TERM CREDITORS

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

23. TANGIBLE FIXED ASSETS

Cost or valuation

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

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

Accumulated depreciation

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

Net book value

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

24. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS 2024/2025

Unrestricted

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

Restricted

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

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

Unrestricted

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

Restricted

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

26. RELATED PARTY TRANSACTIONS

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

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

Declarations

TREASURER

I confirm that these accrual-based financial statements for the year ended 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.



Mr Craig P Price

Date:

13/4/26

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 2025 were presented and approved by the Circuit Meeting.



13.4.26,

Rev. Noel Sharp

Date:

Superintendent Minister (Chair of Trustees)

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Signed:

Name: Mrs D D Lea FCA, FCCA

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

Date: 2 April 2026.