

WIGAN METHODIST CIRCUIT

England & Wales · Charity number 1138103

Details

Status Registered

Legal form Other

Registered 2010-09-17

Register [View on the Charity Commission register](#)

Contact

Address Spencer Road Methodist Church
Spencer Road
Wigan
WN1 2QR

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Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH

Activities: The purposes of the Wigan Circuit are mission, mutual encouragement, support, and the effective deployment of the resources of ministry which include people, property and finance. In the Circuit ordained ministers are stationed and Local Preachers are trained and exercise their calling. We fulfil 'Our Calling' as the Methodist Church through worship, learning and caring, service and evangelism.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£740,867	£401,870	£2,640,003	2
2023-08-31	£230,299	£344,422	-	-
2022-08-31	£475,498	£618,949	-	-
2021-08-31	£541,403	£463,071	£3,030,119	7
2020-08-31	£553,196	£394,030	£3,121,438	6

Trustees

Name	Role	Appointed
AGNES HOUGHTON		2015-02-21
ALLEN JOHN HOWARTH		
Andrew Sharrock		2010-09-01
BARRIE JOHN THOMPSON		
BERYL GLEAVES		2018-04-15
BRIAN SEED		
BRYAN WILLIAM SHEPHERD		
CAROL MARY HOPE LITTLER		
DAVID ALLAN WILCOCK		
David Pilkington		2013-10-02
Denise Howarth		2013-11-13
Dr JOHN RYLANCE		
EDWARD JOSEPH MC HUGH		
ELIZABETH BOLD		2012-11-01
Eileen Lisa Smalley		
Elaine Ashcroft		2019-09-18
Elizabeth Mary Lloyd		2018-09-01
Elizabeth Maxwell		2014-09-01
Evelyn Barrow		2017-09-01
GARY RICHARD CALLAND		2011-08-17
GILLIAN WENDY VIDLER		
Gill Harrison		2019-09-18
JAMES ALAN ROBY		
JAMES PORTER		2013-08-21
JEAN BUDWORTH		2013-11-07
JOHN ARROWSMITH		2018-04-07
JOHN GRAYSON		2019-09-18

Name	Role	Appointed
JOHN HENRY SELLEY		
JOHN HUGHES		2013-09-04
James Whelan		2018-04-07
Janet Thomas		2018-09-13
Jill Prosser		2019-09-18
John David Owen		2019-09-18
KENNETH VERNON		
Karen Eddleston		2018-09-01
Kathleen Lord		2017-06-11
Linda Anne Winrow		2018-06-07
Lisa Carole Brabrook		2019-09-18
Lyn Owen		2019-06-10
Lynne Zanni		2018-09-13
MARGARET PARKER		2019-09-18
MARGARET SOWERBY		2013-09-04
MARGARET WRIGHT		
Margaret Smith		2019-09-18
Martin Emrys Ayo Ade-Hall		2019-09-18
OLWEN DAVIES CALLAND		2011-08-17
PAUL ERNEST JOHNSON		2012-02-22
Peter Powers		2024-09-10
ROSALIND ANNE BARTON		2011-03-22
RUTH CHAPMAN		
Rev JOHN CHARLES HILTON		
Rev Richard Charles Towle		2019-09-01
Ruth Alison Ade-Hall		2019-09-18
Ruth Doris Russell		2019-09-18
SUSAN FOSTER		

Name	Role	Appointed
VIVIENNE FLETCHER		2012-03-29

Accounts

Report of the Trustees and
Financial Statement for the Year ended 31 August 2024
for
Wigan Methodist Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Charities Act 2011 and the Charities 'Statement of Recommended Practice (SORP) 2015 ' as applicable to the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1138103

Principal address

Wigan Methodist Circuit
Circuit Office
Spencer Road
Whitley
Wigan
WN1 2QR

Trustees

The members of the Circuit Meeting are the Charity Trustees. A full list of trustees is included in the financial statements.

Accountant and Independent Examiner

Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
FY8 1EN

Advisers

The charity's investment managers are TMCP, Central Buildings, Oldham Street, Manchester M1 1JQ.

The following ministers acted throughout the year:

Rev S Swithenbank (resigned 31 st August 2024)	Rev J Hilton
Rev P Powers (appointed 1 st September 2024)	Rev R Towle
Deacon Kathy Lamb	
Deacon Clare Purfit	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charitable trust is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church of UK. The trustees listed have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Managing Trustees of Churches and the Circuit are empowered by our Standing Orders to appoint new trustees and to fill vacancies arising through resignation or death of an existing trustee. Circuit Managing Trustees have regular meetings where the Circuit's main areas of activity and by extension the aims of the charity are discussed and agreed. The day to functioning of the circuit is governed by Standing Orders as set out in the Constitution, Practice and Discipline of the Methodist Church. The charitable trust is registered with the Charity Commission.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2024

FINANCIAL REVIEW

Reserves policy

The Managing Trustees review the major risks which the charity face and consider that there are none which would stop the charity from maintaining its objects. Assessments from individual churches have been agreed for the forthcoming year. It is the policy of the charity to maintain unrestricted funds at a reasonable level to cover unforeseen expenses. This provides sufficient funds to cover management and administration and support costs for at least 6-months.

Ministerial stipends remained at the same level. One Presbyteral Minister (Superintendent) moved on and was replaced by another Presbyteral Minister (Superintendent). The Circuit continues, via grants and donations received, to support one Family Missioner who works with local churches in the circuit and community. Two manses (Upholland Road & Spencer Road) continue to be leased and produce a regular monthly income to the Circuit.

Total assessment levied on the churches was £188,656. The overall net decrease in Circuit funds for the year was £494,008. The total income and expenditure account for the year is detailed in the financial statements. The total value of manse and church property decreased in the year by £382,491 mainly due to a loss of £582,491 bringing the properties in line with fair value, offset by an increase of £200,000 from the addition of Blackrod church.

The coronavirus pandemic which began in March 2020 continues to reduce income from lettings and the need to support individual churches is likely to continue into the next financial year.

The trustees consider that the funds available are sufficient to permit the trust to continue in operation in the medium term, given the agreed assessments of the individual churches and the Connexional nature of its governance.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Safeguarding

The Circuit is committed to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. A training programme has enabled all members needing updating training and those needing initial training to attend an appropriate session.

Investment Powers

The Methodist Church Act 1976 authorises the trustees to make and hold investments using the general and other funds of the charity, and such investments are presently held and shown within the financial statements at their current value.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

The objectives and aims of the Managing Trustees are to oversee and further the work of the Methodist Church. To this end, those activities which come within the oversight of the Managing Trustees are to provide ministerial oversight, manage circuit property including manses, contribute, as agreed, to District and Connexional assessments and be mindful of development opportunities for the Circuit. In order to do this the Managing Trustees, raise assessments on individual Methodist Churches in the Wigan area in accordance with Standing Orders. They may also make grants to individual churches for property, Ministry and Mission as permitted and governed by the Standing Orders. The Managing Trustees believe that these activities and the church resources are for the public benefit as, through its work the Managing Trustees enable pastoral ministry, spiritual engagement and contribute to community development in the Wigan Area. The Managing Trustees have noted the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The Wigan Circuit seeks to be a close union of its individual churches. Everyone connected with a church should expect to feel that they are an important part of the church family and be supported. Through our common faith in Christ we seek, in prayerful action, to share and spread the love of Jesus throughout the local and wider community. Opportunities for gathering as a circuit have increased during the year. As well as circuit worship and events, groups of churches in geographical proximity share worship regularly. The circuit continues to place an emphasis on training for mission. This includes training in Safeguarding, Equality, Diversity and Inclusion, and Unconscious Bias, that we may be a group of churches more able to serve our diverse communities.

The twelve churches across the circuit continue to serve their local communities through coffee mornings, luncheon clubs, toddlers, friendship groups, family support groups, craft groups and book clubs, all reaching out into the community. We have strong links with the two Methodist/Anglican Schools in our circuit. The town Centre church works with the homeless and offers a food bank which is strongly supported by all the other circuit churches. Many church buildings are used on a regular basis for community activities by outside agencies including Age Concern, Healthy Living, Post Office, Alcoholics Anonymous, as well as the Redeemed Church of God, the Quakers, ACE, different nurseries, Moomusic, they are also home for a number of scout and guide association groups. We continue to offer prayer spaces and warm places for anyone and are supporting local schools and families with food parcels and pastoral care as appropriate.

A lot of the work in the circuit is done on a voluntary basis and includes that of Circuit and church officers, commissioned Lay Persons, Local Preachers and Worship Leaders, members and secretaries of all the church committees and those assisting in running children's work etc. Our financial management continues to be supported by Transforming Church and Communities organisation to manage day to day circuit finances, and with our accountant the circuit is able to monitor our financial activities effectively.

From a financial perspective, the Managing Trustees consider that the performance of the charity this year has been satisfactory. Stipends and salaries have been covered, circuit property managed and kept in reasonable repair and external expenses covered. The circuit has completed the sale of Trinity, Worsley Mesnes and Gidlow Church premises, which has supported the income and expenditure deficit during the year. Blackrod Church will be sold in the next financial year.

The Circuit's four ordained staff continue to serve the twelve Local Churches. A change of Superintendent Minister is due in September 2024, and the circuit extends its thanks to Rev. Swithenbank for his service.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

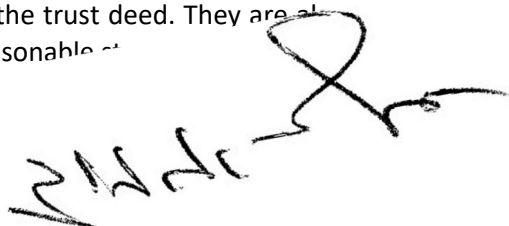
The trustees are responsible for preparing this report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year. The statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

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11/12/2024 and signed on its behalf by:

Rev. Peter E. Powers
Superintendent Minister
Wigan Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2024

Appendix

Managing Trustees 2023/24

The trustees are the members of the Circuit Meeting as set out below as at 31 August 2024:

Circuit Staff	Revd Shaun Swithenbank; Revd Richard Towle; Deacon Kathy Lamb; Deacon Clare Purfit; Mrs Elaine Meehan; Claire Hewlett
Circuit Stewards	Mrs Margaret Sowerby; Mrs Olwen Calland; Mr John Hughes; Mrs Ruth Ade-Hall
Sec. of Circuit mtg	Mrs Elaine Meehan
Sec. of Preachers' meeting	Mr Ken Vernon
Circuit Treasurer	Vacant (Circuit staff cover)
Circuit Property Sec	Vacant (Circuit staff cover)
World Mission Fund	Vacant
MHA	Mrs Susan Foster
Action for Children	Mrs Carol Littler
Circuit Safeguarding	Mrs Vivienne Lowe
	Treasurer; Steward + 2 reps from Church Councils
Aspull	Mr James Porter; Mr Richard Baker; Mr Allen Howarth; Mrs Denise Howarth
Bispham	Mrs Rosalind Smith; Mrs Jill Prosser; Mr Alan Roby; Dr David Lythgoe
Blackrod	CLOSED
Clowes	Mrs Marjorie Johnson; Mrs Kathleen Lord; Mrs Margaret Wright; Mrs Linda Winrow
Crooke	Mrs Ruth Chapman; Mr Brian Seed; Mrs Vivienne Fletcher; Mr Stephen Tebbit
Goose Green	Dr John Rylance; Mr John Selley; Mrs Gill Harrison; Mr John Hughes
Ince	Mr Gary Calland; Mrs Olwen Calland; Mr Gary Waterworth
Orrell Post	Mr Eric Ashcroft; Mr Keith Kynaston; Mrs Anne Finch; Mrs Elaine Waterworth
Queen's Hall	Mr Sam Ocran; Mrs Margaret Parker; Miss Ruth Russell
Shevington	Mrs Elaine Ashcroft; Mrs Evelyn Barrow
Spencer Road	Mr Bryan Shepherd; Mrs Mary Lloyd; Mr Ken Speakman
Standish	Mr Andrew Sharrock; Mr James Porter; Mr John Grayson; Mr David Pilkington
The Vale	Mr Martin Ade-Hall; Mrs Ann Fallows; Mrs Ruth Ade-Hall; Mrs Liz Maxwell

Wigan Methodist Circuit
Statement of Financial Activities
for the Year Ended 31 August 2024

	Note	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted & Designated)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24	Total 2022-23
		£	£	£	£	£	£
Income							
1 Donations and legacies	12	387			20,000	20,387	328
2 Income from monetary investments		91	14,886		9	14,986	6,634
3 Income from investment properties		27,911		4,000		31,911	33,000
4 Assessments on Churches		188,656				188,656	166,570
5 Capital Receipts & Levy refund	2		447,884			447,884	-
6 Grants received						-	9,990
7 Other charitable income	3	5,668	5,000		12,000	22,668	13,777
8 Transfer of account balances from Blackrod Church & Worsley Mesnes	12			14,375		14,375	202,718
9 Total income		222,713	467,770	18,375	32,009	740,867	230,299
Expenditure							
Expenditure on charitable activities:							
10 Grants and donations		551	45,000			45,551	58
11 Stipends, salaries, NIC and pension costs	4	175,592			12,412	188,004	177,250
12 Property maintenance		59,029		26,587	1,013	86,629	82,697
13 District Assessment & Levy		56,820	5,279			62,099	67,187
14 Purchase of property						0	0
15 Depreciation						0	0
16 Office, administration and travel expenses		18,024	443			18,467	16,626
17 Other outgoings		1,121				1,121	604
18 Total charitable expenditure		311,137	50,722	26,587	13,425	401,870	344,422
19 Net income before investment losses/gains		(88,424)	417,048	(8,212)	18,584	338,996	(114,123)
20 Gains/(Losses) on monetary investments			194			194	(112)
21 Gains/(Losses) on investment properties revaluation and disposals	7	(376,564)				(376,564)	(582,491)
22 Net income/(expenditure) before transfers		(464,988)	417,242	(8,212)	18,584	(37,374)	(696,726)
23 Transfers between funds		101,755	(121,000)	19,245		0	0
24 Other gains/(losses)						0	0
25 Net movement in funds		(363,233)	296,242	11,033	18,584	(37,374)	(696,726)
26 Funds brought forward		21,059	155,585	(11,033)	22,850	188,461	299,978
27 Property funds brought forward		2,488,916				2,488,916	2,871,407
28 Total Funds brought forward		2,509,975	155,585	(11,033)	22,850	2,677,377	3,171,385
29 Total funds carried forward		2,146,742	451,827	-	41,434	2,640,003	2,677,377

Wigan Methodist Circuit
Balance Sheet
for the Year Ended 31 August 2024

Note	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted & Designated)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2024	Totals 2023
	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	8	1,338,020			1,338,020	1,297,449
Investment Properties (church buildings)	9					565,000
Investment Properties (manses rented out)	9	654,332			654,332	626,467
Total fixed assets		1,992,352	0	0	1,992,352	2,488,916

Current Assets

Debtors	10	27,775			27,775	25,685
Investment properties held for sale	9	120,000			120,000	0
Investments with TMCP		1,308	451,827	174	453,309	156,994
Central Finance Board Deposits		488			488	464
Cash at Bank and in hand		30,094		41,260	71,354	11,284
Total current assets		179,665	451,827	0	41,434	672,926

Current liabilities

Creditors (due in under 1 year)	11	25,275			25,275	5,966
Grants payable within 2020-21					0	0
Total current liabilities		25,275			25,275	5,966
Net current assets/liabilities		154,390	451,827	0	41,434	647,651

Total assets less current liabilities		2,146,742	451,827	0	41,434	2,640,003
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Long term liabilities (due after more than one year)						
Grants payable after 2019-19						
Loans to the Circuit						
Net assets		2,146,742	451,827	0	41,434	2,640,003

Funds of the Circuit

General Fund (Unrestricted)		2,146,742			2,146,742	2,590,975
Circuit Model Trust Fund (Unrestricted)			451,827		451,827	155,585
Designated Funds (Unrestricted)				0	0	(11,033)
Total Unrestricted Funds					2,598,569	2,654,527
Restricted Funds				41,434	41,434	22,850
Endowment Funds						
Total Funds	12	2,146,742	451,827	0	41,434	2,640,003

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

1 Basis of accounting policies

i Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS 102)).

ii Public benefit entity

The Wigan Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research, and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v FRS102 SORP2015

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 SI 2008/629 and Accounting and Reporting by charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various funds controlled and administered by The Methodist Church - "Connexional Funds"
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion. In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12n.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

xi VAT

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

xii 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 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 factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets, and investment properties shown at fair value. The trustees have determined that any differences arising between actual amounts realised upon sale and fair value estimates will have no impact on the Circuit's ability to continue as a going concern.

xiii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and/or long leasehold residential property is shown in the accounts at 2023 values based on the sums insured except where a sale is anticipated in the near future where realisable value is used. The Circuit Meeting has estimated the residential properties current value based on insurance values and taking account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. The land component is not recognised in these figures. No depreciation is provided on the residential properties 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 residential properties have been reviewed for impairment.

xiv (a) Investment Properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. When the intention is to hold the property for capital appreciation or its rental income, the property is classified as investment property and carried at fair value.

Churches which are closed are transferred into the care of the Circuit from the Methodist Church and are valued at a deemed cost based on the valuation of an external valuer.

xiv (b) Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments are shown in the SOFA.

xv Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

xvi Creditors and Accruals

Creditors are initially recognised at settlement amount after any trade discounts, or the amount advanced to the Circuit. Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

xvii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

2. Capital Receipts

There were three closed churches sold during the year 2023-24. Gidlow, Trinity and Worsley Mesnes. All sales of Methodist property are subject to a levy by the Connexion calculated on a sliding scale based on the gross sale price. The figure is shown net of this CPF Levy. No property was sold during 2022-23.

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24
	£	£	£	£	£
Gross sale (Trinity)		189,893			189,893
CPF Levy on property sales		(51,957)			(51,957)
Gross sale (Worsley Mesnes)		214,780			214,780
CPF Levy on property sales		(61,912)			(61,912)
Gross sale (Gidlow)		221,801			221,801
CPF Levy on property sales		(64,721)			(64,721)
Total		447,884			447,884

3. Other charitable income

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2023-24	Total 2022-23
	£	£	£	£	£
Layworker salary recharges	5,668			5,668	6,162
Pension reserve refund		5,000		5,000	
Youth and childrens work layworker salary recharges			12,000	12,000	7,615
Total	5,668	447,884	12,000	447,884	13,777

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

4. Staff Costs

Staff Costs paid during the year were:

	Ministers (trustees)	Lay staff	2023/24	2022/23
£	£	£	£	£
Stipends, salaries and benefits in kind	119,840	24,284	144,124	135,904
Social security costs	11,517	395	11,912	11,341
Pension costs	31,247	0	31,247	29,315
Apprenticeship levy	599	122	721	689
Total staff costs	163,203	24,801	188,004	177,250
Expenses (Travel, accommodation and other expenses incurred in the normal course of employment)	8,660	162	8,822	4,069
Average number of full-time equivalent employees in the year were:	4.0	1.2	5.2	5.9

No employee received remuneration amounting to more than £60,000 in either year.

Wages and salary costs includes £nil in respect of redundancy payments in 2024 (2023: £nil).

5. Trustees' remuneration and expenses

	2023/24 £	2022/23 £
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	0	0
Number of trustees who were paid expenses relating to trustee duties	0	0
Total amount paid	0	0
There were no trustees' remuneration or other benefits for the year ended 31 August 2024 or the year ended 31 August 2023 other than that paid to ministers and lay staff in the normal course of their duties and disclosed above.		

6. Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,400	1,850
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-
Total	1,400	1,850

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

7. Property Disposals/Revaluations

The net gains or losses are detailed below. During the year and in accordance with note 1.xiii (Tangible fixed assets) the residential properties have been revalued to fair value determined by the trustees.

Worsley, Trinity and Blackrod are closed churches that have a fair value based on the professional valuation performed by Lambert Smith Hampton in July 2023. Trinity and Worsley churches were sold during the year, along with Gidlow. Blackrod has been transferred to current assets in the year, accounted for as assets held for sale due to the impending sale.

<u>Details</u>	2022-23 Fair Value	Sale	2023-24 Fair Value	Gain/(loss)
	£	£	£	£
Worsley Mesnes – unrealised	155,000	152,868	-	(155,000)
Trinity – unrealised	210,000	137,936	-	(210,000)
Highfield Drive – unrealised	416,588		428,251	11,663
Masefield Ave – unrealised	287,591		295,815	8,224
Upholland Road – unrealised	241,406		258,460	17,054
Bolton Road – unrealised	281,852		293,713	11,861
Wigan Road – unrealised	311,418		320,241	8,823
Spencer Road - unrealised	385,061		395,872	10,811
Blackrod – unrealised	200,000		-	(80,000)
Gidlow	-	157,080	-	-
Total	2,488,916	447,884	1,992,352	(376,564)

8. Fixed Assets

Manses occupied by ministers	Total
£	£

Valuation

Balance brought forward

1,297,449 1,297,449

Additions

Revaluations (+/-)

40,571 40,571

Disposals (-)

Transfers * (+/-)

Balance carried forward

1,338,020 1,338,020

Accumulated depreciation

Balance brought forward

0 0

Depreciation charge for year (-)

0

Revaluations (+/-)

0

Disposals (-)

0

Transfers* (+/-)

0

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

Balance carried forward

0	0
---	---

Net book value

Brought forward

1,297,449	1,297,449
-----------	-----------

Carried forward

1,338,020	1,338,020
-----------	-----------

The fair value of the manses includes the land on which they are built, and their internal contents.

9. Investment Properties

Manses (held as investment properties)	Church buildings (held as investment properties)	Total
£	£	£

Fair Value

Balance brought forward

626,467	565,000	1,191,467
---------	---------	-----------

Additions

--	--	--

Revaluations (+/-)

27,865	(80,000)	(52,135)
--------	----------	----------

Disposals (-)

	(365,000)	(365,000)
--	-----------	-----------

Transfers * (+/-)

	(120,000)	(120,000)
--	-----------	-----------

Balance carried forward

654,332	-	654,332
---------	---	---------

Brought forward

626,467	565,000	1,191,467
---------	---------	-----------

Carried forward

654,332	-	654,332
---------	---	---------

The fair value of the manses and church buildings includes the land on which they are built, and their internal contents.

The fair value of the manses held for earning rentals are determine by the trustees, based on insurance valuations, taking into account 15% for site clearance costs.

The one closed church (Blackrod) has a fair value of £200,000 based on the professional valuation performed by Lambert Smith Hampton in July 2023. This is then shown in the accounts net of the estimated CPF Levy applied by the Connexion which is calculated on a sliding scale based on the gross sale price. This has been transferred to current assets in the year, accounted for as assets held for sale due to the impending sale.

10. Analysis of debtors

<u>Due within one year</u>	2023/24 £	2022/23 £
Trade debtors	11,600	8,000
Prepayments	16,175	17,685
Total	27,775	25,685

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

11. Analysis of creditors

<u>Amounts falling due within one year</u>	2023/24 £	2022/23 £
Trade Creditors	21,258	275
Other Creditors	1,805	2,222
Prepaid Assessments	2,212	3,469
Total	25,275	5,966

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers & Reclassification	Gain/(losses)	Closing Balance	Purpose of the fund
General	2,509,975	222,713	(311,137)	101,755	(376,564)	2,146,742	The general purposes of the Circuit
Model Trust Fund (unrestricted)	155,585	310,690	(30,722)	(121,000)	194	314,747	Support for the mission of the Circuit
Model Trust Fund (designated)	-	157,080	(20,000)	-	-	137,080	Designated for the maintenance of closed churches prior to repurposing or sale
Designated - Closed Churches	(11,033)	18,375	(26,587)	19,245	-	-	Designated for the maintenance of closed churches prior to repurposing or sale
Totals	2,654,527	708,858	(388,446)	-	(376,370)	2,598,569	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	165	9	0		174	Support for Aspull School
Childrens & Youth Work	22,685	12,000	(12,412)		22,273	Available for funding outreach and development work focussed on children and youth
John Tapp – Blackrod	-	20,000	(1,013)		18,987	Restricted for the maintenance of closed churches prior to repurposing or sale
Totals	22,850	32,009	(13,425)		41,434	

Prior year comparatives for detailed analysis of individual fund movements

Unrestricted Funds

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2024

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers & Reclassification	Gain/(losses)	Closing Balance	Purpose of the fund
General	2,859,486	201,014	(273,034)	305,000	(582,491)	2,509,975	The general purposes of the Circuit
Model Trust Fund	266,086	6,575	(11,964)	(105,000)	(112)	155,585	Support for the mission of the Circuit
Designated - Closed Churches	18,831	5,300	(37,882)	2,718		(11,033)	Designated for the maintenance of closed churches prior to repurposing or sale
Designated - Manse maintenance	-	8,250	(8,250)			-	Designated for the maintenance of occupied manses
Totals	3,144,403	221,139	(331,130)	202,718	(582,603)	2,654,527	

Prior year comparatives for detailed analysis of individual fund movements (continued)

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	160	5	0		165	Support for Aspull School
Childrens & Youth Work	26,822	9,155	(13,292)		22,685	Available for funding outreach and development work focussed on children and youth
Totals	26,982	9,160	(13,292)		22,850	

13. Analysis of net assets between funds

Fund balances at 31 August 2024 are represented by:

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24
	£	£	£	£	£
Tangible fixed assets	1,992,352				1,992,352
Current assets	179,665	451,827	-	41,434	672,926
Current liabilities	(25,275)				(25,275)
Total	2,146,742	451,827	-	41,434	2,640,003

14. Related party transactions

During the year the Circuit received assessment income totalling £188,656 (2023: £166,570) from the various churches within the Circuit.

The Circuit also incurred assessment costs of £62,099 (2023: £67,187) payable to the District.

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

I report to the charity trustees on my examination of the accounts of Wigan Methodist Circuit for the year ended 31st August 2024 which are set out on pages 7 – 16.

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 charity's accounts carried out under section 145 of the 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:

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

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

Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Date:

Accounts

Report of the Trustees and
Financial Statement for the Year ended 31 August 2023
for
Wigan Methodist Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Charities Act 2011 and the Charities 'Statement of Recommended Practice (SORP) 2015 ' as applicable to the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1138103

Principal address

Wigan Methodist Circuit
Circuit Office
Spencer Road
Whitley
Wigan
WN1 2QR

Trustees

The members of the Circuit Meeting are the Charity Trustees. A full list of trustees is included in the financial statements.

Accountant and Independent Examiner

Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
FY8 1EN

Advisers

The charity's investment managers are TMCP, Central Buildings, Oldham Street, Manchester M1 1JQ.

The following ministers acted throughout the year:

Rev S Swithenbank
Deacon Kathy Lamb
Deacon Clare Purfit

Rev J Hilton
Rev R Towle

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charitable trust is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church of UK. The trustees listed have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Managing Trustees of Churches and the Circuit are empowered by our Standing Orders to appoint new trustees and to fill vacancies arising through resignation or death of an existing trustee. Circuit Managing Trustees have regular meetings where the Circuit's main areas of activity and by extension the aims of the charity are discussed and agreed. The day to functioning of the circuit is governed by Standing Orders as set out in the Constitution, Practice and Discipline of the Methodist Church. The charitable trust is registered with the Charity Commission.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2023

FINANCIAL REVIEW

Reserves policy

The Managing Trustees review the major risks which the charity face and consider that there are none which would stop the charity from maintaining its objects. Assessments from individual churches have been agreed for the forthcoming year. It is the policy of the charity to maintain unrestricted funds at a reasonable level to cover unforeseen expenses. This provides sufficient funds to cover management and administration and support costs for at least 6-month.

Ministerial stipends remained at the same level. One Presbyteral Minister moved on and was replaced by a Diaconal Minister. One part-time lay employee finished during the year and we continue, via grants and donations received, to support three who work with local churches in the circuit and community. The manse at Upholland Road is now being leased and produces a regular monthly income, as does the former manse at Spencer Road.

Total assessment levied on the churches was £166,570. The overall net decrease in Circuit funds for the year was £494,008. The total income and expenditure account for the year is detailed in the financial statements. The total value of manse and church property decreased in the year by £382,491 mainly due to a loss of £582,491 bringing the properties in line with fair value, offset by an increase of £200,000 from the addition of Blackrod church.

The coronavirus pandemic which began in March 2020 continues to reduce income from lettings and the need to support individual churches is likely to continue into the next financial year.

The trustees consider that the funds available are sufficient to permit the trust to continue in operation in the medium term, given the agreed assessments of the individual churches and the Connexional nature of its governance.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Safeguarding

The Circuit is committed to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. A training programme has enabled all members needing updating training and those needing initial training to attend an appropriate session.

Investment Powers

The Methodist Church Act 1976 authorises the trustees to make and hold investments using the general and other funds of the charity, and such investments are presently held and shown within the financial statements at their current value.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

The objectives and aims of the Managing Trustees are to oversee and further the work of the Methodist Church. To this end, those activities which come within the oversight of the Managing Trustees are to provide ministerial oversight, manage circuit property including manses, contribute, as agreed, to District and Connexional assessments and be mindful of development opportunities for the Circuit. In order to do this the Managing Trustees, raise assessments on individual Methodist Churches in the Wigan area in accordance with Standing Orders. They may also make grants to individual churches for property, Ministry and Mission as permitted and governed by the Standing Orders. The Managing Trustees believe that these activities and the church resources are for the public benefit as, through its work the Managing Trustees enable pastoral ministry, spiritual engagement and contribute to community development in the Wigan Area. The Managing Trustees have noted the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The Wigan Circuit seeks to be a close union of its individual churches. Everyone connected with a church should expect to feel that they are an important part of the church family and be supported. Through our common faith in Christ we seek, in prayerful action, to share and spread the love of Jesus throughout the local and wider community. We have met several times as a circuit both for mission and social events to bring us together. Prayer and bible study groups, lent and advent groups and other mission training groups are held throughout the circuit. Several churches now have regular "Messy Church".

Our churches serve the local community through coffee mornings, luncheon clubs, toddlers, friendship groups, family support groups, craft groups and book clubs all reaching out into the community. We have strong links with the two Methodist/Anglican Schools in our circuit. The town Centre church works with the homeless and offers a food bank which is strongly supported by all the other circuit churches. Many church buildings are used on a regular basis for community activities by outside agencies including Action for Children, Age Concern, Healthy Living and are also home for many scout and guide association groups. Many of these groups are slowly returning to normal numbers following the impact of the Covid 19 pandemic. However, we continue to offer prayer spaces and warm places for anyone, and are supporting local schools and families with food parcels and pastoral care as appropriate.

A lot of the work in the circuit is done on a voluntary basis and includes that of Circuit and church officers, commissioned Lay Persons, Local Preachers and Worship Leaders, members and secretaries of all the church committees and those assisting in running children's work etc. Ministerial and lay staff members, along with volunteers within the church, continue to undergo Safeguarding training. The appointment of the Transforming Church and Communities organisation to manage day to day circuit finances, the appointment of an accountant and the transfer of the current account to Unity Trust Bank with subsequent online facilities has improved the circuit's ability to monitor our financial activities more effectively.

From a financial perspective, the Managing Trustees consider that the performance of the charity this year has been satisfactory. Despite the losses due to the coronavirus pandemic, Stipends and Salaries have been covered, circuit property managed and kept in reasonable repair and external expenses covered. Sale of two underused properties is intended in the next financial year. The proceeds of which will be used to help recovery and encourage growth in existing churches.

Both the Circuit and individual Churches are continuing to review the links within their communities and we have two diaconal ministers assisting with developing this work, alongside the other staff.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing this 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year. The statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 the trust deed. 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.

Approved by order of the Circuit Meeting on 12/03/2024 and signed on its behalf by:



Rev. Shaun Swithenbank

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2023

Appendix

Managing Trustees 2022/23

The trustees are the members of the Circuit Meeting as set out below as at 31 August 2023:

Circuit Staff	Revd Shaun Swithenbank; Revd Richard Towle; Deacon Kathy Lamb; Deacon Clare Purfit; Mrs Elaine Meehan; Mr Jim Whelan
Circuit Stewards	Mrs Margaret Sowerby; Mrs Olwen Calland; Mr John Hughes; Mrs Ruth Ade-Hall
Sec. of Circuit mtg	Acting Sec Mrs Elaine Meehan
Sec. of Preachers' meeting	Mr Ken Vernon
Circuit Treasurer	Vacant (Circuit staff cover)
Circuit Property Sec	VACANT (Circuit staff cover)
World Mission Fund	Vacant
MHA	Mrs Susan Foster
Action for Children	Mrs Carol Littler
Circuit Safeguarding	Mrs Agnes Houghton
	Treasurer; Steward + 2 reps from Church Councils
Aspull	Mr James Porter; Mr Richard Baker; Mr Allen Howarth; Mrs Agnes Houghton
Bispham	Mrs Rosalind Smith; Mrs Jill Prosser; Mr Alan Roby; Dr David Lythgoe
Blackrod	CLOSED
Clowes	Mrs Marjorie Johnson; Mrs Kathleen Lord; Mrs Margaret Wright; Mr David Lord
Crooke	Mrs Ruth Chapman; Mr Brian Seed; Mrs Vivienne Fletcher; Mr Stephen Tebbit
Goose Green	Dr John Rylance; Mr John Selley; Mrs Gill Harrison; Mr John Hughes
Ince	Mr Gary Calland; Mrs Olwen Calland; Mr Paul Johnson; Mrs Tracey Waterworth
Orrell Post	Mr Eric Ashcroft; Mr Keith Kynaston; Mrs Anne Finch; Mrs Elaine Waterworth
Queen's Hall	Mr Sam Ocran; Mrs Margaret Parker; Miss Ruth Russell; Mrs Trish Green
Shevington	Mrs Elaine Ashcroft; Mr Tony Bostock; Mrs Evelyn Barrow; Mrs Sue Roberts
Spencer Road	Mr Brian Kelly; Mr Bryan Shepherd; Mrs Mary Lloyd; Mrs Carol Littler

Wigan Methodist Circuit
Statement of Financial Activities
for the Year Ended 31 August 2023

	Note	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies		328				328	586
2 Income from monetary investments		54	6,575		5	6,634	1,424
3 Income from investment properties		27,700		5,300		33,000	26,427
4 Assessments on Churches		166,570				166,570	205,957
5 Capital Receipts & Levy refund	2					-	212,337
6 Grants received	14	200		8,250	1,540	9,990	10,000
7 Other charitable income	14	6,162			7,615	13,777	18,767
8 Total income		201,014	6,575	13,550	9,160	230,299	475,498
Expenditure							
Expenditure on charitable activities:							
9 Grants and donations		58				58	5,882
10 Stipends, salaries, NIC and pension costs	3	163,958			13,292	177,250	176,243
11 Property maintenance		36,565		46,132		82,697	59,018
12 District Assessment & Levy		55,981	11,206			67,187	78,449
13 Purchase of property	7					0	276,975
14 Depreciation						0	0
15 Office, administration and travel expenses		15,868	758			16,626	19,878
16 Other outgoings	6	604				604	2,504
17 Total charitable expenditure		273,034	11,964	46,132	13,292	344,422	618,949
18 Net income before investment losses/gains		(72,020)	(5,389)	(32,582)	(4,132)	(114,123)	(143,451)
19 Losses/gains on monetary investments			(112)			(112)	(176)
20 (Losses)/Gains on investment properties	8	(582,491)				(582,491)	191,918
21 Net income/(expenditure) before transfers		(654,511)	(5,501)	(32,582)	(4,132)	(696,726)	48,291
22 Transfers between funds		105,000	(105,000)			0	0
23 Reclassification of funds	10					0	92,975
24 Other gains/(losses)						0	0
25 Net movement in funds		(549,511)	(110,501)	(32,582)	(4,132)	(696,726)	141,266
26 Transfer of balances from Blackrod Church		200,000		2,718		202,718	
26 Funds brought forward		(11,921)	266,086	18,831	26,982	299,978	443,605
27 Property funds brought forward		2,871,407				2,871,407	2,586,514
28 Total Funds brought forward		2,859,486	266,086	18,831	26,982	3,171,385	3,030,119
29 Total funds carried forward		2,509,975	155,585	(11,033)	22,850	2,677,377	3,171,385

Wigan Methodist Circuit
Balance Sheet
for the Year Ended 31 August 2023

Note	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2023	Totals 2022
	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	10	1,297,449			1,297,449	1,660,740
Investment Properties (church buildings)	11	565,000			565,000	972,806
Investment Properties (manses rented out)	11	626,467			626,467	237,861
Total fixed assets		2,488,916	0	0	2,488,916	2,871,407

Current Assets

Debtors	12	24,142		1,543	25,685	12,519
Loans by the Circuit						
Investments with TMCP		1,244	155,585		156,994	267,455
Central Finance Board Deposits		464			464	448
Cash at Bank and in hand		1,175		(12,576)	11,284	28,770
Total current assets		27,025	155,585	(11,033)	194,427	309,192

Current liabilities

Creditors (due in under 1 year)	13	5,966			5,966	9,214
Grants payable within 2020-21					0	0
Total current liabilities		5,966			5,966	9,214
Net current assets/liabilities		21,059	155,585	(11,033)	188,461	299,978

Total assets less current liabilities		2,509,975	155,585	(11,033)	22,850	2,677,377	3,171,385
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Long term liabilities (due after more than one year)							
Grants payable after 2019-19							
Loans to the Circuit							
Net assets		2,509,975	155,585	(11,033)	22,850	2,677,377	3,171,385

Funds of the Circuit

Parties to the Credit							
General Fund (Unrestricted)		2,509,975				2,590,975	2,859,486
Circuit Model Trust Fund (Unrestricted)			155,585			155,585	266,086
Designated Funds (Unrestricted)				(11,033)		(11,033)	18,831
Total Unrestricted Funds						2,654,527	3,144,403
Restricted Funds					22,850	22,850	26,982
Endowment Funds							
Total Funds	14	2,509,975	155,585	(11,033)	22,850	2,677,377	3,171,385

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

1 Basis of accounting policies

i Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS 102)).

ii Public benefit entity

The Wigan Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research, and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v FRS102 SORP2015

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 SI 2008/629 and Accounting and Reporting by charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various funds controlled and administered by The Methodist Church
- "Connexional Funds"
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion. In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12n.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

xi VAT

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

xii 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 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 factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets, and investment properties shown at fair value. The trustees have determined that any differences arising between actual amounts realised upon sale and fair value estimates will have no impact on the Circuit's ability to continue as a going concern.

xiii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and/or long leasehold residential property is shown in the accounts at 2023 values based on the sums insured except where a sale is anticipated in the near future where realisable value is used. The Circuit Meeting has estimated the residential properties current value based on insurance values and taking account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. The land component is not recognised in these figures. No depreciation is provided on the residential properties 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 residential properties have been reviewed for impairment.

xiv (a) Investment Properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. When the intention is to hold the property for capital appreciation or its rental income, the property is classified as investment property and carried at fair value.

Churches which are closed are transferred into the care of the Circuit from the Methodist Church and are valued at a deemed cost based on the valuation of an external valuer.

xiv (b) Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments are shown in the SOFA.

xv Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

xvi Creditors and Accruals

Creditors are initially recognised at settlement amount after any trade discounts, or the amount advanced to the Circuit. Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

xvii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

2. Capital Receipts

No property was sold during 2022-23. Prior year capital receipts relate to the sale of the closed Wesley Billinge church (net £133,215). All sales of Methodist property are subject to a levy by the Connexion calculated on a sliding scale based on the gross sale price. The figure is shown net of this CPF Levy. In the prior year there was also a CPF Levy refund relating to the previous sale of the Greenways manse (£79,122).

3. Staff Costs

Staff Costs paid during the year were:

	Ministers (trustees)	Lay staff	2022/23	2021/22
£	£	£	£	£
Stipends, salaries and benefits in kind	111,109	24,795	135,904	135,654
Social security costs	10,683	658	11,341	11,188
Pension costs	28,975	340	29,315	28,723
Apprenticeship levy	560	129	689	678
Total staff costs	151,327	25,923	177,250	176,243
Expenses (Travel, accommodation and other expenses incurred in the normal course of employment)	4,069	0	4,069	8,276
Average number of full-time equivalent employees in the year were:	4.0	1.9	5.9	5.9

No employee received remuneration amounting to more than £60,000 in either year.

Wages and salary costs includes £nil in respect of redundancy payments in 2023 (2022: £nil).

4. Trustees' remuneration and expenses

	2022/23 £	2021/22 £
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	0	0
Number of trustees who were paid expenses relating to trustee duties	0	0
Total amount paid	0	0
There were no trustees' remuneration or other benefits for the year ended 31 August 2023 or the year ended 31 August 2022 other than that paid to ministers and lay staff in the normal course of their duties and disclosed above.		

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

5. Fees for examination or audit of the accounts

	2022/23 £	2021/22 £
Independent examiner's or auditors' fees for reporting on the accounts	1,850	350
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	1,450
Total	1,850	1,800

6. Other outgoings

	2022/23 £	2021/22 £
Impairment of trade debtors	-	1,715
Other outgoings	604	789
Total	604	2,504

7. Property Purchased

No property was purchased during 2022-23. During 2021-22, 25 Bolton Road manse was purchased for a total of £275,000, plus legal costs totalling £1,975.

8. Property Disposals/Revaluations

The net gains or losses are detailed below. During the year and in accordance with note 1.xiii (Tangible fixed assets) the residential properties have been revalued to fair value determined by the trustees.

Worsley, Trinity and Blackrod are closed churches that have a carrying value based on the professional valuation performed by Lambert Smith Hampton in July 2023.

<u>Details</u>	2021-22 Carrying Value	Sale	2022-23 Carrying Value/Revaluation	Gain/(loss)
	£	£	£	£
Worsley Mesnes – unrealised	772,806		155,000	(617,806)
Trinity – unrealised	200,000		210,000	10,000
Highfield Drive – unrealised	411,186		416,588	5,402
Masefield Ave – unrealised	284,159		287,591	3,432
Upholland Road – unrealised	237,861		241,406	3,545
Bolton Road – unrealised	277,713		281,852	4,139
Wigan Road – unrealised	307,560		311,418	3,858
Spencer Road - unrealised	380,122		385,061	4,939
Total	2,871,407	-	2,288,916	(582,491)
Blackrod - unrealised	-		200,000	200,000
Total including acquired closed church (Blackrod)	2,871,407		2,488,916	(382,491)

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

9. Reclassification of Funds

Circuit property is always carried in the General Fund but upon sale the net proceeds are processed through the Circuit Model Trust Fund. This requires an adjustment and any such sales or purchases during the year are reflected at the gross price of sale or purchase. No property was sold or purchased during 2022-23 hence no current year reclassification of funds required. Total prior year reclassification of funds required was £92,975.

10. Fixed Assets

Manses occupied by ministers	Manses not occupied by ministers	Total
£	£	£

Valuation

Balance brought forward	1,280,618	380,122	1,660,740
Additions			
Revaluations (+/-)	16,831		16,831
Disposals (-)			0
Transfers * (+/-)		(380,122)	(380,122)
Balance carried forward	1,297,449	0	1,297,449

Accumulated depreciation

Balance brought forward	0	0	0
Depreciation charge for year (-)			0
Revaluations (+/-)			0
Disposals (-)			0
Transfers* (+/-)			0
Balance carried forward	0	0	0

Net book value

Brought forward	1,280,618	380,122	1,660,740
Carried forward	1,297,449	0	1,297,449

The fair value of the manses includes the land on which they are built, and their internal contents.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

11. Investment Properties

Manses (held as investment properties)	Church buildings (held as investment properties)	Total
£	£	£

Fair Value

Balance brought forward

Additions

Revaluations (+/-)

Disposals (-)

Transfers * (+/-)

Balance carried forward

237,861	972,806	1,210,667
	200,000	200,000
8,484	(607,806)	(599,322)
		0
380,122		380,122
626,467	565,000	1,191,467

Brought forward

Carried forward

237,861	972,806	1,210,667
626,467	565,000	1,191,467

The fair value of the manses and church buildings includes the land on which they are built, and their internal contents.

The three closed churches (Worsley, Trinity and Blackrod) have a fair value based on the professional valuation performed by Lambert Smith Hampton in July 2023.

The fair value of the manses held for earning rentals are determined by the trustees, based on insurance valuations, taking into account site clearance costs.

12. Analysis of debtors

	2022/23 £	2021/22 £
<u>Due within one year</u>		
Trade debtors	8,000	9,527
Prepayments	17,685	2,992
Total	25,685	12,519

13. Analysis of creditors

	2022/23 £	2021/22 £
<u>Amounts falling due within one year</u>		
Trade Creditors	275	5,745
Other Creditors	2,222	1,800
Prepaid Assessments	3,469	1,669
Total	5,966	9,214

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

14. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers & Reclassification	Gain/(losses)	Closing Balance	Purpose of the fund
General	2,859,486	201,014	(273,034)	305,000	(582,491)	2,509,975	The general purposes of the Circuit
Model Trust Fund	266,086	6,575	(11,964)	(105,000)	(112)	155,585	Support for the mission of the Circuit
Designated - Closed Churches	18,831	5,300	(37,882)	2,718		(11,033)	Designated for the maintenance of closed churches prior to repurposing or sale
Designated - Manse maintenance	-	8,250	(8,250)			-	Designated for the maintenance of occupied manses
Totals	3,144,403	221,139	(331,130)	202,718	(582,603)	2,654,527	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	160	5	0		165	Support for Aspull School
Childrens & Youth Work	26,822	9,155	(13,292)		22,685	Available for funding outreach and development work focussed on children and youth
Totals	26,982	9,160	(13,292)		22,850	

Prior year comparatives for detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers & Reclassification	Gain/(losses)	Closing Balance	Purpose of the fund
General	2,616,106	230,710	(292,223)	112,975	191,918	2,859,486	The general purposes of the Circuit
Model Trust Fund	372,785	213,749	(300,272)	(20,000)	(176)	266,086	Support for the mission of the Circuit
Designated - Closed Churches	22,066	5,300	(8,535)			18,831	Designated for the maintenance of closed churches prior to repurposing or sale
Totals	3,010,957	449,759	(601,030)	92,975	191,742	3,144,403	

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2023

Prior year comparatives for detailed analysis of individual fund movements (continued)

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	159	1	0		160	Support for Aspull School
Childrens & Youth Work	18,650	25,738	(17,566)		26,822	Available for funding outreach and development work focussed on children and youth
Totals	18,809	25,739	(17,566)		26,982	

15. Analysis of net assets between funds

Fund balances at 31 August 2023 are represented by:

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2022-23
	£	£	£	£	£
Tangible fixed assets	2,488,916				2,488,916
Current assets	27,025	155,585	(11,033)	22,850	194,427
Current liabilities	(5,966)				(5,966)
Total	2,509,975	155,585	(11,033)	22,850	2,677,377

16. Related party transactions

During the year the Circuit received assessment income totalling £166,570 (2022: £205,957) from the various churches within the Circuit.

The Circuit also incurred assessment costs of £67,187 (2022: £78,449) payable to the District.

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

I report to the charity trustees on my examination of the accounts of Wigan Methodist Circuit for the year ended 31st August 2023 which are set out on pages 7 – 16.

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 charity's accounts carried out under section 145 of the 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:

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

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



Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Date: Mar 18, 2024

Accounts

Report of the Trustees and
Financial Statement for the Year ended 31 August 2022
for
Wigan Methodist Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Charities Act 2011 and the Charities 'Statement of Recommended Practice (SORP) 2015 ' as applicable to the Financial Reporting Standard (FRSSE) 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1138103

Principal address

Wigan Methodist Circuit
Circuit Office
Spencer Road
Whitley
Wigan
WN1 2QR

Trustees

The members of the Circuit Meeting are the Charity Trustees. A full list of trustees is included in the financial statements.

Accountant and Independent Examiner

Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
FY8 1EN

Advisers

The charity's investment managers are TMCP, Central Buildings, Oldham Street, Manchester M1 1JQ.

The following ministers acted throughout the year:

Rev S Swithenbank
Rev Simon Rose
Deacon Kathy Lamb

Rev J Hilton
Rev R Towle

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charitable trust is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church of UK. The trustees listed have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Managing Trustees of Churches and the Circuit are empowered by our Standing Orders to appoint new trustees and to fill vacancies arising through resignation or death of an existing trustee. Circuit Managing Trustees have regular meetings where the Circuit's main areas of activity and by extension the aims of the charity are discussed and agreed. The day to functioning of the circuit is governed by Standing Orders as set out in the Constitution, Practice and Discipline of the Methodist Church. The charitable trust is registered with the Charity Commission

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2022

FINANCIAL REVIEW

Reserves policy

The Managing Trustees review the major risks which the charity face and consider that there are none which would stop the charity from maintaining its objects. Assessments from individual churches have been agreed for the forthcoming year. It is the policy of the charity to maintain unrestricted funds at a reasonable level to cover unforeseen expenses. This provides sufficient funds to cover management and administration and support costs for at least 6-month.

Ministerial stipends remained at the same level. One Presbyteral Minister moved on and was replaced by a Diaconal Minister. One part-time Minister retired. One part-time lay employee finished during the year and we continue, via grants and donations received, to support three who work with local churches in the circuit and community. The manse at Upholland Road is now being leased and produces a regular monthly income. Greenways manse was sold in December 2020 and the proceeds of sale have been used to purchase a new manse more appropriate to the ministry needed on the east of the circuit, and up to the current manse recommendations.

Total assessment levied on the churches was £205,957. The overall net increase in Circuit funds for the year was £141,266. The total income and expenditure account for the year is detailed in the financial statements. The total value of manse and church property increased in the year by £284,893 mainly due to the purchase of the new manse, an increase in property valuations from the March 2022 insurance report, offset by sale of the Wesley Billinge church.

The coronavirus pandemic which began in March 2020 has resulted in loss of income from lettings and the need to support individual churches is likely to continue into the next financial year.

Funds available are sufficient to permit the trust to continue in operation in the medium term, given the agreed assessments of the individual churches and the Connexional nature of its governance. The trustees review the major risks which the charity faces and consider that there are none which would stop the charity from maintaining its objects. Support from individual churches has been promised for the forthcoming year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Safeguarding.

The Circuit is committed to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. A training programme has enabled all members needing updating training and those needing initial training to attend an appropriate session.

Investment Powers

The Methodist Church Act 1976 authorises the trustees to make and hold investments using the general and other funds of the charity, and such investments are presently held and shown within the financial statements at their current value.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

The objectives and aims of the Managing Trustees are to oversee and further the work of the Methodist Church. To this end, those activities which come within the oversight of the Managing Trustees are to provide ministerial oversight, manage circuit property including manses, contribute, as agreed, to District and Connexional assessments and be mindful of development opportunities for the Circuit. In order to do this the Managing Trustees, raise assessments on individual Methodist Churches in the Wigan area in accordance with Standing Orders. They may also make grants to individual churches for property, Ministry and Mission as permitted and governed by the Standing Orders. The Managing Trustees believe that these activities and the church resources are for the public benefit as, through its work the Managing Trustees enable pastoral ministry, spiritual engagement and contribute to community development in the Wigan Area. The Managing Trustees have noted the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The Wigan Circuit seeks to be a close union of its individual churches. Everyone connected with a church should expect to feel that they are an important part of the church family and be supported. Through our common faith in Christ we seek, in prayerful action, to share and spread the love of Jesus throughout the local and wider community. We have met several times as a circuit both for mission and social events to bring us together. Prayer and bible study groups, lent and advent groups and other mission training groups are held throughout the circuit. Several churches now have regular "Messy Church".

Our churches serve the local community through coffee mornings, luncheon clubs, toddlers, friendship groups, family support groups, craft groups and book clubs all reaching out into the community. We have strong links with the two Methodist/Anglican Schools in our circuit and received a grant to support the work of our Schools and Church Family worker. The town Centre church works with the homeless and offers a food bank which is strongly supported by all the other circuit churches. Many church buildings are used on a regular basis for community activities by outside agencies including Action for Children, Age Concern, Healthy Living and are also home for many scout and guide association groups. Many of these groups have been slow to return to normal numbers following the impact of the Covid 19 pandemic. However, we continue to offer prayer spaces and warm places for anyone, and are supporting local schools and families with food parcels and pastoral care as appropriate.

A lot of the work in the circuit is done on a voluntary basis and includes that of Circuit and church officers, commissioned Lay Persons, Local Preachers and Worship Leaders, members and secretaries of all the church committees and those assisting in running children's work etc. Ministerial and lay staff members, along with volunteers within the church, continue to undergo Safeguarding training. The appointment of the Transforming Church and Communities organisation to manage day to day circuit finances, the appointment of an accountant and the transfer of the current account to Unity Trust Bank with subsequent online facilities has improved the circuit's ability to monitor our financial activities more effectively.

From a financial perspective, the Managing Trustees consider that the performance of the charity this year has been satisfactory. Despite the losses due to the coronavirus pandemic, Stipends and Salaries have been covered, circuit property managed and kept in reasonable repair and external expenses covered.

Both the Circuit and individual Churches are continuing to review the links within their communities and we have appointed a diaconal minister to start from September 2022 to assist with developing this work, alongside the other staff.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

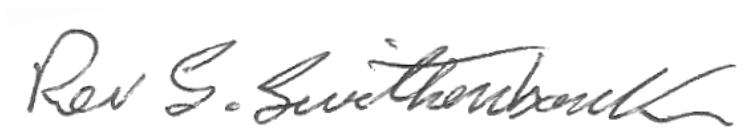
The trustees are responsible for preparing this report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year. The statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 the trust deed. 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.

Approved by order of the Circuit Meeting on 06/12/2022 and signed on its behalf by:

A handwritten signature in black ink, reading 'Rev S. Swithenbank', written in a cursive style.

Rev. Shaun Swithenbank

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2022

Appendix

Managing Trustees 2021/22

The trustees are the members of the Circuit Meeting as set out below as at 31 August 2022:

Circuit Staff	Revd Shaun Swithenbank; Revd Richard Towle; Deacon Kathy Lamb; Mr Jim Whelan; Mrs Elaine Meehan
Circuit Stewards	Mrs Margaret Sowerby; Mrs Olwen Calland; Mr John Hughes
Sec. of Circuit mtg	Acting Sec Mrs Elaine Meehan
Sec. of Preachers' meeting	Mr Ken Vernon
Circuit Treasurer	Vacant (Circuit staff cover)
Circuit Property Sec	VACANT (Circuit staff cover)
World Mission Fund	Vacant
MHA	Mrs Susan Foster
Action for Children	Mrs Carol Littler
Circuit Safeguarding	Mrs Agnes Houghton
	Treasurer; Steward + 2 reps from Church Councils
Aspull	Mrs Denise Howarth; Mr Richard Baker; Mr Allen Howarth; Mrs Agnes Houghton
Bispham	Mrs Rosalind Smith; Mrs Jill Prosser; Mr Alan Roby; Dr David Lythgoe
Blackrod	(CLOSED) Mr Barrie Thompson
Clowes	Mrs Marjorie Johnson; Mrs Kathleen Lord; Mrs Margaret Wright; Mr David Lord
Crooke	Mrs Ruth Chapman; Mr Brian Seed; Mrs Vivienne Fletcher; Mr Stephen Tebbit
Goose Green	Dr John Rylance; Mr John Selley; Mrs Gill Harrison; Mr John Hughes
Ince	Mr Gary Calland; Mrs Olwen Calland; Mr Paul Johnson; Mrs Tracey Waterworth
Orrell Post	Mr Eric Ashcroft; Mr Keith Kynaston; Mrs Anne Finch; Mrs Elaine Waterworth
Queen's Hall	Mr Sam Ocran; Mrs Margaret Parker; Miss Ruth Russell; Mrs Trish Green
Shevington	Mrs Elaine Ashcroft; Mr Tony Bostock; Mrs Evelyn Barrow; Mrs Sue Roberts
Spencer Road	Mr Brian Kelly; Mr Bryan Shepherd; Mrs Mary Lloyd; Mrs Carol Littler
Standish	Mr James Porter; Mr Andrew Sharrock; John Grayson; David Pilkington
The Vale	Mr Martin Ade-Hall; Janet Thomas; Mrs Ruth Ade-Hall; Mrs Liz Maxwell

Wigan Methodist Circuit
Statement of Financial Activities
for the Year Ended 31 August 2022

	Note	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2021-22	REINSTA- TED Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies		586				586	1,625
2 Income from monetary investments		11	1,412		1	1,424	1,288
3 Income from investment properties		21,127		5,300		26,427	24,153
4 Assessments on Churches		205,957				205,957	202,972
5 Capital Receipts & Levy refund	3		212,337			212,337	193,304
6 Grants received	14				10,000	10,000	10,000
7 Other charitable income	14	3,029			15,738	18,767	12,525
8 Total income		230,710	213,749	5,300	25,739	475,498	445,867
Expenditure							
Expenditure on charitable activities:							
9 Grants and donations		529	5,000		353	5,882	250
10 Stipends, salaries, NIC and pension costs	4	158,677			17,566	176,243	224,742
11 Property maintenance		50,483		8,535		59,018	43,990
12 District Assessment & Levy		59,240	19,209			78,449	69,007
13 Purchase of property	8	1,975	275,000			276,975	0
14 Depreciation						0	0
15 Office, administration and travel expenses		18,815	1,063			19,878	20,374
16 Other outgoings	7	2,504				2,504	9,172
17 Total charitable expenditure		292,223	300,272	8,535	17,919	618,949	367,535
18 Net income before investment losses/gains		(61,513)	(86,523)	(3,235)	7,820	(143,451)	78,332
19 Losses/gains on monetary investments			(176)			(176)	435
20 Gains on investment properties	9	191,918				191,918	118,754
21 Net income/(expenditure) before transfers		130,405	(86,699)	(3,235)	7,820	48,291	197,521
22 Transfers between funds		20,000	(20,000)			0	0
23 Reclassification of funds	10	92,975				92,975	(288,840)
24 Other gains/(losses)						0	0
25 Net movement in funds		243,380	(106,699)	(3,235)	7,820	141,266	(91,319)
26 Funds brought forward		29,592	372,785	22,066	19,162	443,605	364,838
27 Property funds brought forward		2,586,514				2,586,514	2,756,600
28 Total Funds brought forward		2,616,106	372,785	22,066	19,162	3,030,119	3,121,438
29 Total funds carried forward		2,859,486	266,086	18,831	26,982	3,171,385	3,030,119

Wigan Methodist Circuit
Balance Sheet
for the Year Ended 31 August 2022

Note	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2022	Totals 2021
	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	11	1,660,740			1,660,740	1,497,157
Other Properties (church buildings)	11	972,806			972,806	1,089,357
Investment Properties	11	237,861			237,861	-
Total fixed assets		2,871,407	0	0	2,871,407	2,586,514

Current Assets

Debtors	12	11,987			532	12,519	15,402
Loans by the Circuit							
Investments with TMCP		1,209	266,086		160	267,455	374,151
Central Finance Board Deposits		448				448	13,443
Cash at Bank and in hand		(16,351)		18,831	26,290	28,770	49,716
Total current assets		(2,707)	266,086	18,831	26,982	309,192	452,712

Current liabilities

Creditors (due in under 1 year)	13	9,214				9,214	9,107
Grants payable within 2020-21						0	0
Total current liabilities		9,214				9,214	9,107
Net current assets/liabilities		(11,921)	266,086	18,831	26,982	299,978	443,605

Total assets less current liabilities		2,859,486	266,086	18,831	26,982	3,171,385	3,030,119
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Long term liabilities (due after more than one year)							
Grants payable after 2019-19							
Loans to the Circuit							
Net assets		2,859,486	266,086	18,831	26,982	3,171,385	3,030,119

Funds of the Circuit

General Fund (Unrestricted)		2,859,486				2,859,486	2,614,820
Circuit Model Trust Fund (Unrestricted)			266,086			266,086	372,785
Designated Funds (Unrestricted)				18,831		18,831	23,705
Total Unrestricted Funds						3,144,403	3,011,310
Restricted Funds					26,982	26,982	18,809
Endowment Funds							
Total Funds	14	2,859,486	266,086	18,831	26,982	3,171,385	3,030,119

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

1 Basis of accounting policies

i Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS 102)).

ii Public benefit entity

The Wigan Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research, and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v FRS102 SORP2015

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 SI 2008/629 and Accounting and Reporting by charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various funds controlled and administered by The Methodist Church - "Connexional Funds"
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion. In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12n.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

considered more likely than not that there will be an outflow of economic benefit.

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

xi VAT

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

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250. The freehold and/or long leasehold residential property is shown in the accounts at March 2022 deemed values, being the insurance reinstatement according to Methodist Insurance as at March 2022. No depreciation is provided on the buildings 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 property has been reviewed for impairment.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation. Expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, likely to enhance sale value is capitalised at the time expenditure is incurred.

xiii (a) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives

xiii (b) Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments are shown in the SOFA.

xiv Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

xv Creditors and Accruals

Creditors are initially recognised at settlement amount after any trade discounts, or the amount advanced to the Circuit. Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

xvi Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

2. Restatement of 2020-21 figures

In the current year the Trustees were made aware that the 2020-21 Connexional Priority Fund (CPF) Levy had been recorded as expenditure rather than being recorded net against the capital receipt. As a consequence, 2021-21 income and expenditure were both overstated by £95,536. This error has been corrected by restating both 2020-21 income and expenditure.

The Trustees also discovered that the brought forward fund balances on the Statement of Financial Activities (SOFA) had only included the current assets less liabilities funds, rather than the total fund balances. Therefore, an additional brought forward fund line has been included in the SOFA to bring in the funds relating to fixed assets. Bringing these funds on to the SOFA has meant that 2020-21 gains on investment properties of £118,754 and a reclassification of funds of £288,840 has had to be included in the 2020-21 restatement figures.

The following table summaries the impact of these adjustments.

	2020-21 as previously stated	Prior year adjustment	2020-21 as restated
	£	£	£
1 Donations and legacies	1,625		1,625
2 Income from monetary investments	1,288		1,288
3 Income from investment properties	24,153		24,153
4 Assessments on Churches	202,972		202,972
5 Capital Receipts & Levy refund	288,840	(95,536)	193,304
6 Grants received	10,000		10,000
7 Other charitable income	12,525		12,525
8 Total income	541,403	(95,536)	445,867
Expenditure on charitable activities:			
9 Grants and donations	250		250
10 Stipends, salaries, NIC and pension costs	224,742		224,742
11 Property maintenance	43,990		43,990
12 District Assessment & Levy	95,536	(95,536)	0
12 District Assessment & Levy	69,007		69,007
15 Office, administration and travel expenses	20,374		20,374
16 Other outgoings	9,172		9,172
17 Total charitable expenditure	463,071	(95,536)	367,535
18 Net income before investment losses/gains	78,332		78,332
19 Losses/gains on monetary investments	435		435
20 Gains on investment properties	0	118,754	118,754
21 Net income/(expenditure) before transfers	78,767	118,754	197,521
22 Transfers between funds	0		0
23 Reclassification of funds	0	(288,840)	(288,840)
24 Other gains/(losses)	0		0
25 Net movement in funds	78,767	(170,086)	(91,319)
26 Funds brought forward	364,838		364,838
27 Additional property funds brought forward	0	2,756,600	2,756,600
28 Total Funds brought forward	364,838	2,756,600	3,121,438
29 Total funds carried forward	443,605	2,586,514	3,030,119

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

3. Capital Receipts

Capital receipts relates to the sale of the closed Wesley Billinge church. All sales of Methodist property are subject to a levy by the Connexion calculated on a sliding scale based on the gross sale price. The figure is shown net of this CPF Levy. In the current year there was also a CPF Levy refund relating to the previous sale of the Greenways manse.

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2021-22
	£	£	£	£	£
Gross sale (Wesley Billinge)		182,025			182,025
CPF Levy on property sales		(48,810)			(48,810)
CPF Levy refund (Greenways Manse)		79,122			79,122
Total		212,337			212,337

4. Staff Costs

Staff Costs paid during the year were:

	Ministers (trustees)	Lay staff	2021/22	2020/21
	£	£	£	£
Stipends, salaries and benefits in kind	106,563	29,091	135,654	176,059
Social security costs	10,066	1,122	11,188	14,133
Pension costs	27,787	936	28,723	33,671
Apprenticeship levy	533	145	678	879
Total staff costs	144,949	31,294	176,243	224,742
Expenses (Travel, accommodation and other expenses incurred in the normal course of employment)	8,276	0	8,276	19,306
Average number of full-time equivalent employees in the year were:	4.0	1.9	5.9	6.2

No employee received remuneration amounting to more than £60,000 in either year.

Wages and salary costs includes £nil in respect of redundancy payments in 2022 (2021: £263).

5. Trustees' remuneration and expenses

	2021/22 £	2020/21 £
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	0	0
Number of trustees who were paid expenses relating to trustee duties	0	0
Total amount paid	0	0
There were no trustees' remuneration or other benefits for the year ended 31 August 2022 or the year ended 31 August 2021 other than that paid to ministers and lay staff in the normal course of their duties and disclosed above.		

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

6. Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	350	600
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	1,450	0
Total	1,800	600

7. Other outgoings

	2021/22 £	2020/21 £
Impairment of trade debtors	1,715	8,190
Other outgoings	789	982
Total	2,504	9,172

8. Property Purchased

During 2021-22, 25 Bolton Road manse was purchased for a total of £275,000, plus legal costs totalling £1,975.

9. Property Disposals/Revaluations

The net gains or losses are detailed below. During the year and in accordance with note 1.xii (Tangible fixed assets) the properties have been revalued to the Methodist Insurance deemed values from the March 2022 statement.

The Wesley Billinge church was also sold for less than its previous carrying value.

<u>Details</u>	2020-21 Carrying Value	Sale	2021-22 Carrying Value/Revaluation	Gain/(loss)
	£	£	£	£
Wesley Billinge - realised	192,500	182,025	-	(10,475)
Worsley Mesnes – unrealised	696,857		772,806	75,949
Trinity – unrealised	200,000		200,000	-
Highfield Drive – unrealised	377,444		411,186	33,742
Masefield Ave – unrealised	260,783		284,159	23,376
Upholland Road – unrealised	227,726		237,861	10,135
Bolton Road – unrealised	-		277,713*	2,713
Wigan Road – unrealised	282,286		307,560	25,274
Spencer Road - unrealised	348,918		380,122	31,204
Total	2,586,514	182,025	2,871,407	191,918

* Purchase price for 25 Bolton Road manse was £275,000 and then revalued to the Methodist Insurance deemed value of £277,713 at March 2022.

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

10. Reclassification of Funds

Circuit property is always carried in the General Fund but upon sale the net proceeds are processed through the Circuit Model Trust Fund. This requires an adjustment and any such sales or purchases during the year are reflected below at the gross price of sale or purchase.

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restrict ed Funds	Total 2021-22
	£	£	£	£	£
Gross sale (Wesley Billinge)		(182,025)			(182,025)
Gross purchase (Bolton Road manse)		275,000			275,000
Total		92,975			92,975

11. Fixed Assets (including investment properties)

	Manse occupied by ministers £	Manse not occupied by ministers £	Manse held as investment properties £	Church buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Cost or valuation							
Balance brought forward	865,953	631,204		1,089,357	0	0	2,586,514
Additions	276,975						276,975
Revaluations (+/-)	375,551	(251,082)		65,474			189,943
Disposals (-)				(182,025)			(182,025)
Transfers * (+/-)	(237,861)		237,861				0
Balance carried forward	1,280,618	380,122	237,861	972,806	0	0	2,871,407
Accumulated depreciation							
Balance brought forward	0	0		0	0	0	0
Depreciation charge for year (-)							0
Revaluations (+/-)							0
Disposals (-)							0
Transfers* (+/-)							0
Balance carried forward	0	0		0	0	0	0
Net book value							
Brought forward	865,953	631,204	0	1,089,357	0	0	2,586,514
Carried forward	1,280,618	380,122	237,861	972,806	0	0	2,871,407

12. Analysis of debtors

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

<u>Due within one year</u>	2021/22 £	2020/21 £
Trade debtors	9,527	0
Prepayments	2,992	15,402
Total	12,519	15,402

13. Analysis of creditors

<u>Amounts failing due within one year</u>	2021/22 £	2020/21 £
Trade Creditors	5,745	0
Other Creditors	1,800	4,132
Prepaid Assessments	1,669	4,975
Total	9,214	9,107

14. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers & Reclassification	Gain/(losses)	Closing Balance	Purpose of the fund
General	2,616,106	230,710	(292,223)	112,975	191,918	2,859,486	The general purposes of the Circuit
Model Trust Fund	372,785	213,749	(300,272)	(20,000)	(176)	266,086	Support for the mission of the Circuit
Designated - Closed Churches	22,066	5,300	(8,535)			18,831	Designated for the maintenance of closed churches prior to repurposing or sale
Totals	3,010,957	449,759	(601,030)	92,975	191,742	3,144,403	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	159	1	0		160	Support for Aspull School
Childrens & Youth Work	18,650	25,738	(17,566)		26,822	Available for funding outreach and development work focussed on children and youth
Totals	18,809	25,739	(17,566)		26,982	

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

15. Analysis of net assets between funds

Fund balances at 31 August 2022 are represented by:

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2021-22
	£	£	£	£	£
Tangible fixed assets	2,871,407				2,871,407
Current assets	(2,707)	266,086	18,831	26,982	309,192
Current liabilities	(9,214)				(9,214)
Total	2,859,486	266,086	18,831	26,982	3,171,385

16. Related party transactions

During the year the Circuit received assessment income totalling £205,957 (2021: £202,972) from the various churches within the Circuit.

The Circuit also incurred assessment costs of £78,449 (2021: £69,007) payable to the District.

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

I report to the charity trustees on my examination of the accounts of Wigan Methodist Circuit for the year ended 31st August 2022 which are set out on pages 7 – 16.

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

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

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



Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Date: 31/12/2022

Accounts

Report of the Trustees and
Financial Statement for the Year ended 31 August 2021
for
Wigan Methodist Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Charities Act 2011 and the Charities 'Statement of Recommended Practice (SORP) 2015 ' as applicable to the Financial Reporting Standard (FRSSE) 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1138103

Principal address

Wigan Methodist Circuit
Circuit Office
Spencer Road
Whitley
Wigan
WN1 2QR

Trustees

The members of the Circuit Meeting are the Charity Trustees. A full list of trustees is included in the financial statements.

Accountant

Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
FY8 1EN

Independent Examiners

Haslam Financial Services Ltd.,
12 New Church Road
BOLTON
BL1 5QP

Advisers

The charity's investment managers are TMCP, Central Buildings, Oldham Street, Manchester M1 1JQ.

The following ministers acted throughout the year:

Rev S Swithenbank
Rev S MacInally
Deacon K Lamb

Rev J Hilton
Rev R Towle

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charitable trust is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church of UK. The trustees listed have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Managing Trustees of Churches and the Circuit are empowered by our Standing Orders to appoint new trustees and to fill vacancies arising through resignation or death of an existing trustee. Circuit Managing Trustees have regular meetings where the Circuit's main

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2021

areas of activity and by extension the aims of the charity are discussed and agreed. The day to functioning of the circuit is governed by Standing Orders as set out in the Constitution, Practice and Discipline of the Methodist Church. The charitable trust is registered with the Charity Commission

FINANCIAL REVIEW

Reserves policy

The Managing Trustees review the major risks which the charity face and consider that there are none which would stop the charity from maintaining its objects. Assessments from individual churches have been agreed for the forthcoming year. It is the policy of the charity to maintain unrestricted funds at a reasonable level to cover unforeseen expenses. This provides sufficient funds to cover management and administration and support costs for at least 6-month.

Ministerial stipends increased by one this year as the circuit appointed a Deacon to support the circuit community mission. Two part-time lay employees finished during the year and we continue, via grants and donations received, to support three who work with local churches in the circuit and community.

Of the properties that the circuit has responsibility for, the sale of Orrell Methodist Church was completed in October 2020 and the proceeds of sale will be used for continued mission projects in the circuit.

Total assessment levied on the churches was £202,972. The outstanding assessment payment of £8,190 from 2019/20 has now been written off due to the financial difficulties caused by the restrictions of the effects of the coronavirus.

The overall net decrease in Circuit funds for the year was £91,602. The total income and expenditure account for the year is detailed in the financial statements.

The total value of manse and church property decreased in the year by £170,086 mainly due to the sale of Orrell Methodist Church.

The coronavirus pandemic which began in March 2020 has continued to result in loss of income from lettings and the need to support individual churches is likely to continue into the next financial year.

Funds available are sufficient to permit the trust to continue in operation in the medium term, given the agreed assessments of the individual churches and the Connexional nature of its governance. The trustees review the major risks which the charity faces and consider that there are none which would stop the charity from maintaining its objects. Support from individual churches has been promised for the forthcoming year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Safeguarding.

The Circuit is committed to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. A training programme has enabled all members needing updating training and those needing initial training to attend an appropriate session.

Investment Powers

The Methodist Church Act 1976 authorises the trustees to make and hold investments using the general and other funds of the charity, and such investments are presently held and shown within the financial statements at their current value.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

The objectives and aims of the Managing Trustees are to oversee and further the work of the Methodist Church. To this end, those activities which come within the oversight of the Managing Trustees are to provide ministerial oversight, manage circuit property including manses, contribute, as agreed, to District and Connexional assessments and be mindful of development opportunities for the Circuit. In order to do this the Managing Trustees, raise assessments on individual Methodist Churches in the Wigan area in accordance with Standing Orders. They may also make grants to individual churches for property, Ministry and Mission as permitted and governed by the Standing Orders. The Managing Trustees believe that these activities and the church resources are for the public benefit as, through its work the Managing Trustees enable pastoral ministry, spiritual engagement and contribute to community development in the Wigan Area. The Managing Trustees have noted the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The Wigan Circuit seeks to be a close union of its individual churches. Everyone connected with a church should expect to feel that they are an important part of the church family and be supported. Through our common faith in Christ we seek, in prayerful action, to share and spread the love of Jesus throughout the local and wider community. We continue to meet as a circuit both for mission and social events to bring us together. Prayer and bible study groups, lent and advent groups and other mission training groups are held throughout the circuit. Several churches now have regular "Messy Church" and community outreach programmes to provide food, clothing and support.

Our churches serve the local community through coffee mornings, luncheon clubs, toddlers, friendship groups, craft groups, book clubs all reaching out into the community. We have strong links with the two Methodist/Anglican Schools in our circuit and received a grant to support our appointment of a Schools and Church Family worker. The town Centre church works with the homeless and offers a food bank which is strongly supported by all the other circuit churches. Many church buildings are used on a regular basis for community activities by outside agencies including Age Concern, Healthy Living, U3A, Sure Start and are also home for many scout and guide association groups. Many of these groups had been on hold because of the government restrictions due to the coronavirus (Covid-19) pandemic but are now beginning to open again with appropriate safety procedures in place.

A lot of the work in the circuit is done on a voluntary basis and includes that of Circuit and church officers, commissioned Lay Persons, Local Preachers and Worship Leaders, members and secretaries of all the church committees and those assisting in running children's work etc. Ministerial and lay staff members, along with volunteers within the church, continue to undergo Safeguarding training. The appointment of the Transforming Church and Communities organisation to manage day to day circuit finances, and the transfer of the current account to Unity Trust Bank with subsequent online facilities has improved the circuit's ability to monitor our financial activities more effectively.

From a financial perspective, the Managing Trustees consider that the performance of the charity this year has been satisfactory. Despite the losses due to the coronavirus pandemic, Stipends and Salaries have been covered, circuit property managed and kept in reasonable repair and external expenses covered.

Both the Circuit and individual Churches are continuing to review the links within their communities and we appointed a diaconal minister from September 2020 to assist with developing this work.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing this 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year. The statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 the trust deed. 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.

Approved by order of the Circuit Meeting on 07/12/2021 and signed on its behalf by:

A handwritten signature in black ink, reading "Rev S. Swithenbank". The signature is written in a cursive, flowing style.

Rev. Shaun Swithenbank

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2021

Appendix

Managing Trustees 2020/21

The trustees are the members of the Circuit Meeting as set out below as at 31 August 2021:

Circuit Staff	Revd Shaun Swithenbank; Revd John Hilton; Revd Sheila MacInally; Revd Richard Towle; Deacon Kathy Lamb, Mr Jim Whelan, Mrs Sandra Morris, Mrs Vivienne Lowe
Circuit Stewards	Mrs Margaret Sowerby; Mrs Olwen Calland; Mrs Norma Holgate; Mr John Hughes
Sec. of Preachers' meeting	Mr Ken Vernon
World Mission Fund	Miss Eileen Smalley
MHA	Mrs Susan Foster
Action for Children	Mrs Carol Littler
Circuit Safeguarding	Mrs Agnes Houghton
	Treasurer; Steward + 2 reps from Church Councils
Aspull	Mrs Lisa Brabrook; Mrs Karen Eddleston; Mr Allen Howarth; Mrs Agnes Houghton
Bispham	Mrs Elizabeth Bold; Mrs Jill Prosser; Mr Alan Roby; Mr David Wilcock
Blackrod	Mr Barrie Thompson; Mrs Margaret Smith; Mr John Tapp
Clowes	Mrs Margaret Wright; Mrs Kathleen Lord; Mrs Linda Winrow
Crooke	Mrs Ruth Chapman; Mr Brian Seed; Mrs Vivienne Fletcher
Goose Green	Dr John Rylance; Mr John Selley; Mrs Gill Harrison
Ince	Mr Gary Calland; Mrs Olwen Calland; Mr Paul Johnson; Mrs Tracey Waterworth
Orrell Post	Mr George Sandiford; Mr John Arrowsmith; Mr Alan Gibson
Queen's Hall	Mrs Margaret Parker; Miss Ruth Russell; Miss Eileen Smalley; Mrs Lynne Hopkins
Shevington	Mrs Elaine Ashcroft; Mr Eddie McHugh; Mrs Evelyn Barrow
Spencer Road	Mr Brian Kelly; Mr Bryan Shepherd; Mrs Mary Lloyd
Standish	Mr James Porter; Mr John Grayson; Mr David Pilkington; Mr Andrew Sharrock
The Vale	Mrs Janet Thomas; Mr Martin Ade-Hall; Mrs Ruth Ade-Hall; Mrs Liz Maxwell
Reps to Synod	Miss Jean Budworth; Mr John Hughes; Mr Ken Vernon

Wigan Methodist Circuit
Statement of Financial Activities
for the Year Ended 31 August 2021

	Note	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restri cted Funds	Total 2020-21	Total 2019-20
		£	£	£	£	£	£
Income							
1 Donations and legacies		1,192			433	1,625	283
2 Income from monetary investments		65	1,222		1	1,288	2,069
3 Income from investment properties		17,250		6,903		24,153	32,421
4 Assessments on Churches		202,972				202,972	230,827
5 Capital Receipts			288,840			288,840	255,079
6 Grants received	2				10,000	10,000	10,000
7 Other charitable income	2	574			11,951	12,525	22,517
8 Total income		222,053	290,062	6,903	22,385	541,403	553,196
Expenditure							
Expenditure on charitable activities:							
9 Grants and donations		170			80	250	795
10 Stipends, salaries, NIC and pension costs	3	204,951			19,791	224,742	203,384
11 Property maintenance		43,060		930		43,990	40,157
12 Connexional assessment & model trust levy			95,536			95,536	79,122
13 District Assessment & Levy		57,648	11,359			69,007	58,009
14 Depreciation						0	0
15 Office, administration and travel expenses		19,838	536			20,374	10,813
16 Other outgoings	6	9,172				9,172	1,750
17 Total charitable expenditure		334,839	107,431	930	19,871	463,071	394,030
18 Gains/(losses) on monetary investments			435			435	(43)
19 Gains/(losses) on investment properties						0	0
20 Net income/(expenditure)		(112,786)	183,066	5,973	2,514	78,767	159,123
21 Transfers between funds		78,400	(78,400)			0	0
22 Other gains/(losses)						0	0
23 Net movement in funds		(34,386)	104,666	5,973	2,514	78,767	159,123
24 Total funds brought forward		63,978	268,119	16,093	16,648	364,838	205,715
25 Total funds carried forward		29,592	372,785	22,066	19,162	443,605	364,838

Wigan Methodist Circuit
Balance Sheet
for the Year Ended 31 August 2021

Note	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2021	Totals 2020
	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	7	1,497,157			1,497,157	1,417,935
Other Properties		1,089,357			1,089,357	1,338,665
Investments						
Total fixed assets		2,586,514	0	0	2,586,514	2,756,600

Current Assets

Debtors	8	13,763		1,639	15,402	25,481
Loans by the Circuit						
Investments with TMCP		1,207	372,785		374,151	275,478
Central Finance Board Deposits		13,443			13,443	33,398
Cash at Bank and in hand		9,000		22,066	49,716	54,087
Total current assets		37,413	372,785	23,705	452,712	388,444

Current liabilities

Creditors (due in under 1 year)	9	9,107			9,107	23,606
Grants payable within 2020-21					0	0
Total current liabilities		9,107			9,107	23,606
Net current assets/liabilities		28,306	372,785	23,705	18,809	364,838

Total assets less current liabilities		2,614,820	372,785	23,705	18,809	3,030,119	3,121,438
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Long term liabilities (due after more than one year)							
Grants payable after 2019-19							
Loans to the Circuit							
Net assets		2,614,820	372,785	23,705	18,809	3,030,119	3,121,438

Funds of the Circuit

General Fund (Unrestricted)		2,614,820				2,614,820	2,820,577
Circuit Model Trust Fund (Unrestricted)			372,785			372,785	268,120
Designated Funds (Unrestricted)				23,705		23,705	16,093
Total Unrestricted Funds						3,011,310	3,104,790
Restricted Funds					18,809	18,809	16,648
Endowment Funds							
Total Funds		2,614,820	372,785	23,705	18,809	3,030,119	3,121,438

Wigan Methodist Circuit
Cash flow Statement
for the Year Ended 31 August 2021

Statement of cash flows	2021 £	2020 £
Cash from operating activities		
Net cash used in operating activities	(215,781)	(95,383)
Cash flows from investing activities		
Dividends and interest from investments	1,288	2,069
Proceeds from the sale of tangible fixed assets	288,840	247,804
Net cash provided by investing activities	290,128	249,873
Change in cash and cash equivalents in the year	74,347	154,490
Cash and cash equivalents at the beginning of the year	362,963	208,473
Cash and cash equivalents at the end of the year	437,310	362,963

Reconciliation of net movement in funds to net cash flow from operating activities	2021 £	2020 £
Net income for the period (as per Statement of Financial Activities)	78,767	159,123
Adjustments for:		
Dividends and interests from investments	(1,288)	(2,069)
Capital receipts	(288,840)	(247,804)
Decrease/(increase) in debtors	10,079	(3,949)
(Decrease)/increase in creditors	(14,499)	(684)
Total cash generated from operating activities	(215,781)	(95,383)

Analysis of cash and cash equivalent	2021 £	2020 £
Cash at bank	49,716	54,087
Central Finance Board Deposits	13,443	33,398
Trustees for Methodist Church Purposes deposits	374,151	275,478
Cash and cash equivalents at the end of the reporting period	437,310	362,963

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2021

1 Basis of accounting policies

i Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS 102)).

ii Public benefit entity

The Wigan Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research, and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v FRS102 SORP2015 (applies to 2016-17 onwards)

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 SI 2008/629 and Accounting and Reporting by charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various funds controlled and administered by The Methodist Church - "Connexional Funds"
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion. In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12n.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2021

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

xi VAT

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

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250. The freehold and/or long leasehold residential property is shown in the accounts at March 2021 deemed values, being the insurance reinstatement according to Methodist Insurance as at March 2021. No depreciation is provided on the buildings 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 property has been reviewed for impairment.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation. Expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, likely to enhance sale value is capitalised at the time expenditure is incurred.

xiii (a) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives

xiii (b) Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments are shown in the SOFA.

xiv Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

xv Creditors and Accruals

Creditors are initially recognised at settlement amount after any trade discounts, or the amount advanced to the Circuit. Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2021

2. Detailed Analysis of Individual Fund Movements for Restricted and Designated Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	158	1	0		159	Support for Aspull School
Childrens & Youth Work	16,490	21,951	(19,791)		18,650	Available for funding outreach and development work focussed on children and youth
Closed Churches	16,093	6,903	(930)		22,066	Designated for the maintenance of closed churches prior to repurposing or sale
Totals	32,741	28,855	(20,721)		40,875	

3. Staff Costs

Staff Costs paid during the year were:

	Ministers (trustees)	Lay staff	2020/21	2019/20
	£	£	£	£
Stipends, salaries and benefits in kind	128,136	47,923	176,059	149,185
Social security costs	12,684	1,449	14,133	10,169
Pension costs	32,613	1,058	33,671	26,689
Apprenticeship levy	641	238	879	745
Total staff costs	174,074	50,668	224,742	186,788
Expenses (Travel, accommodation and other expenses incurred in the normal course of employment)	19,236	70	19,306	16,050
Average number of full-time equivalent employees in the year were:	5.0	2.2	7.2	6.5

No employee received remuneration amounting to more than £60,000 in either year.

Wages and salary costs includes £263 in respect of redundancy payments in 2021 (2020: £nil).

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2021

4. Trustees' remuneration and expenses

	2020/21 £	2019/20 £
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	0	0
Number of trustees who were paid expenses	0	0
Total amount paid	0	0
There were no trustees' remuneration or other benefits for the year ended 31 August 2021 or the year ended 31 August 2020 other than that paid to ministers and lay staff in the normal course of their duties and disclosed above.		

5. Fees for examination or audit of the accounts

	2020/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	600	600
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	0	0
Total	600	600

6. Other outgoings

	2020/21 £	2019/20 £
Impairment of trade debtors	8,190	0
Other outgoings	982	1,750
Total	9,172	1,750

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2021

7. Fixed Assets (including investment properties)

Manse occupied by ministers	Manse not occupied by ministers	Church buildings	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
£	£	£	£	£	£

Cost or valuation

Balance brought forward	820,175	597,760	1,338,665	0	0	2,756,600
Additions						
Revaluations (+/-)	45,778	33,444	80,692			159,914
Disposals (-)			(330,000)			(330,000)
Transfers * (+/-)						0
Balance carried forward	865,953	631,204	1,089,357	0	0	2,586,514

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	820,175	597,760	1,338,665	0	0	2,756,600
Carried forward	865,953	631,204	1,089,357	0	0	2,586,514

8. Analysis of debtors

<u>Due within one year</u>	2020/21 £	2019/20 £
Trade debtors	0	8,190
Prepayments - General	13,763	13,952
Prepayments - Restricted	1,639	0
Accrued income - restricted	0	3,339
Total	15,402	25,481

9. Analysis of creditors

<u>Amounts falling due within one year</u>	2020/21 £	2019/20 £
Other Creditors	4,132	3,704
Prepaid Assessments	4,975	19,902
Total	9,107	23,606

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

We have examined the financial statements of Wigan Methodist Circuit for the year ended 31 August 2021. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our independent examination has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our examination work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and independent examiners.

As explained more fully in the Statement of Trustees Responsibilities set out in their report, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as independent examiners under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to independently examine and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Independent Examiners.

Scope of the independent examination of the financial statements

An inspection involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the examination. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Report of the Independent Examiners

To the Trustees of

Wigan Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

There has been a reduction in total funds during the year of £91,602, leading to a fall in the balance sheet value (i.e. total funds) to £3,029,836 (2019 - £3,121,438). Nevertheless, the finances of the circuit appear to be in a healthy position as at the date of these accounts.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Company: **Haslam Financial Services Ltd**
12 New Church Road,
BOLTON
BL1 5QP

Signature :



Date: 19th November 2021

Name: **Peter Haslam ACCA CIMA**

Accounts

Report of the Trustees and
Financial Statement for the Year ended 31 August 2020
for
Wigan Methodist Circuit

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Charities Act 2011 and the Charities 'Statement of Recommended Practice (SORP) 2015 ' as applicable to the Financial Reporting Standard (FRSSE) 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1138103

Principal address

Wigan Methodist Circuit
Circuit Office
Spencer Road, Whitley
Wigan WN1 2QR

Trustees

Mr J Owen resigned as treasurer of the charitable trust with effect from 1 August 2020.

The members of the Circuit Meeting are the Charity Trustees. A full list of trustees is included in the financial statements.

Accountant: Leanne Nield ACA BSc,
Arc Accountancy,
Lytham St Annes FY8 1EN

Independent Examiners Haslam Financial Services Ltd.,
12 New Church Road
BOLTON BL1 5QP

Advisers

The charity's investment managers are TMCP, Central Buildings, Oldham Street, Manchester M1 1JQ.

The following ministers acted throughout the year:

Rev S Swithenbank
Rev S MacInally

Rev J Hilton
Rev R Towle

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charitable trust is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church of UK. The trustees listed have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Managing Trustees of Churches and the Circuit are empowered by our Standing Orders to appoint new trustees and to fill vacancies arising through resignation or death of an existing trustee. Circuit Managing Trustees have regular meetings where the Circuit's main areas of activity and by extension the aims of the charity are discussed and agreed. The day to functioning of the circuit is governed by Standing Orders as set out in the Constitution, Practice and Discipline of the Methodist Church. The charitable trust is registered with the Charity Commission.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2020

FINANCIAL REVIEW

Reserves policy

The Managing Trustees review the major risks which the charity face and consider that there are none which would stop the charity from maintaining its objects. Assessments from individual churches have been agreed for the forthcoming year. It is the policy of the charity to maintain unrestricted funds at a reasonable level to cover unforeseen expenses. This provides sufficient funds to cover management and administration and support costs for at least 6-month.

Ministerial stipends remained at the same level this year. Two part-time lay employees finished during the year and we continue, via grants and donations received, to support four who work with local churches in the circuit and community. The old manse at Greenways was sold in December 2020 and the proceeds of sale will be used to purchase a new manse more appropriate to the ministry needed on the east of the circuit, and up to the current manse recommendations.

Total assessment levied on the churches was £234,608 of which £8,190 is still pending due to financial difficulties caused by restrictions to mitigate the effects of the coronavirus. The overall net decrease in Circuit funds for the year was £37,883. The total income and expenditure account for the year is detailed in the financial statements. The total value of manse and church property decreased in the year by £197,006 mainly due to the sale of the manse.

The coronavirus pandemic which began in March 2020 has resulted in loss of income from lettings and the need to support individual churches is likely to continue into the next financial year.

Funds available are sufficient to permit the trust to continue in operation in the medium term, given the agreed assessments of the individual churches and the Connexional nature of its governance. The trustees review the major risks which the charity faces and consider that there are none which would stop the charity from maintaining its objects. Support from individual churches has been promised for the forthcoming year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Safeguarding.

The Circuit is committed to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. A major training programme has enabled all members needing updating training and those needing initial training to attend an appropriate session.

Investment Powers

The Methodist Church Act 1976 authorises the trustees to make and hold investments using the general and other funds of the charity, and such investments are presently held and shown within the financial statements at their current value.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

The objectives and aims of the Managing Trustees are to oversee and further the work of the Methodist Church. To this end, those activities which come within the oversight of the Managing Trustees are to provide ministerial oversight, manage circuit property including manses, contribute, as agreed, to District and Connexional assessments and be mindful of development opportunities for the Circuit. In order to do this the Managing Trustees, raise assessments on individual Methodist Churches in the Wigan area in accordance with Standing Orders. They may also make grants to individual churches for property, Ministry and Mission as permitted and governed by the Standing Orders. The Managing Trustees believe that these activities and the church resources are for the public benefit as, through its work the Managing Trustees enable pastoral ministry, spiritual engagement and contribute to community development in the Wigan Area. The Managing Trustees have noted the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The Wigan Circuit seeks to be a close union of its individual churches. Everyone connected with a church should expect to feel that they are an important part of the church family and be supported. Through our common faith in Christ we seek, in prayerful action, to share and spread the love of Jesus throughout the local and wider community. We have met several times as a circuit both for mission and social events to bring us together. Prayer and bible study groups, lent and advent groups and other mission training groups are held throughout the circuit. Several churches now have regular "Messy Church".

Our churches serve the local community through coffee mornings, luncheon clubs, toddlers, friendship groups, craft groups, book clubs all reaching out into the community. We have strong links with the two Methodist/Anglican Schools in our circuit and received a grant to support our appointment of a Schools and Church Family worker. The town Centre church works with the homeless and offers a food bank which is strongly supported by all the other circuit churches. Many church buildings are used on a regular basis for community activities by outside agencies including Action for Children, Age Concern, Healthy Living and are also home for many scout and guide association groups. Many of these groups have been on hold for part of the year because of the government restrictions due to the coronavirus (Covid-19) pandemic.

A lot of the work in the circuit is done on a voluntary basis and includes that of Circuit and church officers, commissioned Lay Persons, Local Preachers and Worship Leaders, members and secretaries of all the church committees and those assisting in running children's work etc. Ministerial and lay staff members, along with volunteers within the church, continue to undergo Safeguarding training. The appointment of the Transforming Church and Communities organisation to manage day to day circuit finances, and the transfer of the current account to Unity Trust Bank with subsequent online facilities has improved the circuit's ability to monitor our financial activities more effectively.

From a financial perspective, the Managing Trustees consider that the performance of the charity this year has been satisfactory. Despite the losses due to the coronavirus pandemic, Stipends and Salaries have been covered, circuit property managed and kept in reasonable repair and external expenses covered.

Both the Circuit and individual Churches are continuing to review the links within their communities and we have appointed a diaconal minister to start from September 2020 to assist with developing this work.

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing this 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year. The statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 the trust deed. 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.

Approved by order of the Circuit Meeting on 24/03/2020 and signed on its behalf by:



Rev. Shaun Swithenbank

Wigan Methodist Circuit
Report of the Trustees
for the Year Ended 31 August 2020

Appendix

Managing Trustees 2019/2020

The trustees are the members of the Circuit Meeting as set out below as at 31 August 2020

Circuit Staff	Revd Shaun Swithenbank; Revd John Hilton; Revd Sheila MacInally; Revd. Richard Towle; Mr Jim Whelan; Miss Jean Budworth
Circuit Stewards	Mrs Margaret Sowerby; Mrs Olwen Calland; Mrs Norma Holgate; Mr John Hughes;
Sec. of Circuit mtg	Mrs Ros Barton
Sec. of Preachers' meeting	Mr Ken Vernon
Circuit Treasurer	Mr John Owen
Circuit Property Sec	VACANT
World Mission Fund	Miss Eileen Smalley
Mission in Britain	VACANT
MHA	Mrs Susan Foster
Action for Children	Mrs Carol Littler
Circuit Safeguarding	Mrs Agnes Houghton
	Treasurer; Steward + 2 reps from Church Councils
Aspull	Mrs Lisa Brabrook; Mrs Karen Eddleston; Mr Allen Howarth; Mrs Agnes Houghton
Bispham	Mrs Elizabeth Bold; Mrs Jill Prosser; Mr Alan Roby; Mr David Wilcock
Blackrod	Mr Barrie Thompson; Mrs Margaret Smith; Mr John Tapp
Clowes	Mrs Margaret Wright; Mrs Kathleen Lord; Mrs Linda Winrow
Crooke	Mrs Ruth Chapman; Mr Brian Seed; Mrs Vivienne Fletcher
Goose Green	Dr John Rylance; Mr John Selley; Mr John Hughes; Mrs Gill Harrison
Ince	Mr Gary Calland; Mrs Olwen Calland; Mr Paul Johnson; Mrs Tracey Waterworth
Orrell Post	Mr George Sandiford; Mr John Arrowsmith; Mr George Beardwood; Mr Alan Gibson
Queen's Hall	Mrs Margaret Parker; Miss Ruth Russell; Miss Eileen Smalley; Mrs Lynne Hopkins
Shevington	Mrs Elaine Ashcroft; Mr Eddie McHugh; Mrs Gillian Vidler; Mrs Evelyn Barrow
Spencer Road	Mr Brian Kelly; Mr Bryan Shepherd; Mrs Mary Lloyd
Standish	Mr James Porter; Mr John Grayson; Mr David Pilkington; Mr Andrew Sharrock
The Vale	Mrs Janet Thomas; Mr Martin Ade-Hall; Mrs Ruth Ade-Hall; Mrs Liz Maxwell
Reps to Synod	Miss Jean Budworth; Mrs Denise Howarth; Mr John Hughes; Mr Ken Vernon

Wigan Methodist Circuit
Statement of Financial Activities
for the Year Ended 31 August 2020

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2019-20	Total 2018-19
	£	£	£	£	£	£
Income						
1 Donations and legacies	155			128	283	17,022
2 Income from monetary investments	299	1,769		1	2,069	1,353
3 Income from investment properties	25,239		7,182		32,421	34,232
4 Assessments on Churches	230,827				230,827	236,167
5 Capital Receipts	7,275	247,804			255,079	0
6 Grants received				10,000	10,000	0
7 Other charitable income	234			22,283	22,517	0
8 Total income	264,029	249,573	7,182	32,412	553,196	288,774
Expenditure						
9 Grants and donations	667			128	795	300
10 Salaries and associated costs	173,243			30,141	203,384	165,358
11 Property maintenance	29,662		10,495		40,157	70,900
12 Connexional assessment & model trust levy		79,122			79,122	0
13 District Assessment & Levy	54,644	3,365			58,009	61,562
14 Depreciation					0	0
15 Office expenses	10,578	235			10,813	5,225
16 Other outgoings	1,750				1,750	659
17 Total charitable expenditure	270,544	82,722	10,495	30,269	394,030	304,004
18 Gains/(losses) on monetary investments		(43)			(43)	0
19 Gains/(losses) on investment properties					0	0
20 Net income/(expenditure)	(6,515)	166,808	(3,313)	2,143	159,123	(15,230)
21 Transfers between funds	82			(82)	0	0
22 Other gains/(losses)					0	0
23 Net movement in funds	(6,433)	166,808	(3,313)	2,061	159,123	(15,230)
24 Total funds brought forward	70,411	101,311	19,406	14,587	205,715	220,945
25 Total funds carried forward	63,978	268,119	16,093	16,648	364,838	205,715

Wigan Methodist Circuit
Balance Sheet
for the Year Ended 31 August 2020

General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2020	Totals 2019
£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	1,417,935			1,417,935	1,641,265
Other Properties	1,338,665			1,338,665	1,312,341
Investments					
Total fixed assets	2,756,600	0	0	2,756,600	2,953,606

Current Assets

Debtors	25,481			25,481	21,532
Loans by the Circuit					0
Investments with TMCP	7,200	268,120		275,478	108,622
Central Finance Board Deposits	33,398			33,398	33,243
Cash at Bank and in hand	21,504		16,093	54,087	66,608
Total current assets	87,583	268,120	16,093	388,444	230,005

Current liabilities

Creditors (due in under 1 year)	23,606			23,606	24,290
Grants payable within 2019-19				0	0
Total current liabilities	23,606			23,606	24,290
Net current assets/liabilities	63,977	268,120	16,093	364,838	205,715

Total assets less current liabilities	2,820,577	268,120	16,093	16,648	3,121,438	3,159,321
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Long term liabilities (due after more than one year)						
Grants payable after 2019-19						0
Loans to the Circuit						0
Net assets	2,820,577	268,120	16,093	16,648	3,121,438	3,159,321

Funds of the Circuit

General Fund (Unrestricted)	2,820,577				2,820,577	3,024,017
Circuit Model Trust Fund (Unrestricted)		268,120			268,120	101,311
Designated Funds (Unrestricted)			16,093		16,093	19,406
Total Unrestricted Funds					3,104,790	3,144,734
Restricted Funds				16,648	16,648	14,587
Endowment Funds						
Total Funds	2,820,577	268,120	16,093	16,648	3,121,438	3,159,321

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2020

1 Basis of accounting policies

i Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS 102)).

ii Public benefit entity

The Wigan Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research, and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v FRS102 SORP2015 (applies to 2016-17 onwards)

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 SI 2008/629 and Accounting and Reporting by charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various funds controlled and administered by The Methodist Church - "Connexional Funds"
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion. In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12n.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2020

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

xi VAT

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

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250. The freehold and/or long leasehold residential property is shown in the accounts at March 2020 deemed values, being the insurance reinstatement according to Methodist Insurance as at March 2020. No depreciation is provided on the buildings 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 property has been reviewed for impairment.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by professional valuation. Expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, likely to enhance sale value is capitalised at the time expenditure is incurred.

xiii (a) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives

xiii (b) Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments are shown in the SOFA.

xiv Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

xv Creditors and Accruals

Creditors are initially recognised at settlement amount after any trade discounts, or the amount advanced to the Circuit. Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2020

2. Detailed Analysis of Individual Fund Movements for Restricted and Designated Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Aspull School	239	1	0	(82)	158	Support for Aspull School
Childrens & Youth Work	14,348	32,283	(30,141)		16,490	Available for funding outreach and development work focussed on children and youth
Closed Churches	19,406	7,182	(10,495)		16,093	Designated for the maintenance of closed churches prior to repurposing or sale

Totals	33,993	39,466	(40,636)	(82)	32,741
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3. Staff Costs

Staff Costs paid during the year were:

	2019/20	2018/19
	£	£
Gross wages, salaries and benefits in kind	149,185	123,658
Employer's National Insurance costs	10,169	9,664
Pension costs	26,689	25,028
Apprenticeship Levy	745	
Total staff costs	186,788	158,350
Expenses (Travel, accommodation and other expenses incurred in the normal course of employment)	16,050	13,009
Average number of full-time equivalent employees in the year were:	6.5	5

4. Payment to Trustees

	2019/20 £	2018/19 £
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	0	0
Number of trustees who were paid expenses	0	0
Total amount paid	0	0
There were no trustees' remuneration or other benefits for the year ended 31 August 2020 or the year ended 31 August 2019 other than that paid to ministers and lay staff in the normal course of their duties and disclosed above.		

Wigan Methodist Circuit
Notes to the Accounts
for the Year Ended 31 August 2020

5. Fees for examination or audit of the accounts

	2019/20 £	2018/19 £
Independent examiner's or auditors' fees for reporting on the accounts	600	600
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	0	0
Total	600	600

6. Fixed Assets (including investment properties)

Manse occupied by ministers £	Manse not occupied by ministers £	Church buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
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Cost or valuation

Balance brought forward	767,849	873,416	1,312,341	0	0	2,953,606
Additions						
Revaluations (+/-)	52,326	(275,656)	26,324			(197,006)
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	820,175	597,760	1,338,665	0	0	2,756,600

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	767,849	873,416	1,312,341	0	0	2,953,606
Carried forward	820,175	597,760	1,338,665	0	0	2,756,600

Report of the Independent Examiners
To the Trustees of
Wigan Methodist Circuit

We have examined the financial statements of Wigan Methodist Circuit for the year ended 31 August 2020. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our independent examination has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our examination work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and independent examiners.

As explained more fully in the Statement of Trustees Responsibilities set out in their report, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as independent examiners under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to independently examine and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Independent Examiners.

Scope of the independent examination of the financial statements

An inspection involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the examination. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Report of the Independent Examiners

To the Trustees of

Wigan Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

There has been a slight reduction in total funds during the year of £37,883, leading to a fall in the balance sheet value (i.e. total funds) to £3,121,438 (2018 - £3,159,321). Nevertheless, the finances of the circuit appear to be in a healthy position as at the date of these accounts.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Company: **Haslam Financial Services Ltd**
12 New Church Road,
BOLTON
BL1 5QP

Signature :



Date: 2nd March 2021

Name: **Peter Haslam ACCA CIMA**