

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
£	£	£	£	£	£

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**