

**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 style with a large, sweeping initial 'S'.

**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:

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

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

	<b>Note</b>	<b>General Fund (Unrestricted)</b>	<b>Circuit Model Trust (Unrestricted)</b>	<b>Designated Funds (unrestricted)</b>	<b>Restri cted Funds</b>	<b>Total 2020-21</b>	<b>Total 2019-20</b>
		£	£	£	£	£	£
<b>Income</b>							
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
<b>8 Total income</b>		<b>222,053</b>	<b>290,062</b>	<b>6,903</b>	<b>22,385</b>	<b>541,403</b>	<b>553,196</b>
<b>Expenditure</b>							
<b>Expenditure on charitable activities:</b>							
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
<b>17 Total charitable expenditure</b>		<b>334,839</b>	<b>107,431</b>	<b>930</b>	<b>19,871</b>	<b>463,071</b>	<b>394,030</b>
18 Gains/(losses) on monetary investments			435			435	(43)
19 Gains/(losses) on investment properties						0	0
<b>20 Net income/(expenditure)</b>		<b>(112,786)</b>	<b>183,066</b>	<b>5,973</b>	<b>2,514</b>	<b>78,767</b>	<b>159,123</b>
21 Transfers between funds		78,400	(78,400)			0	0
22 Other gains/(losses)						0	0
<b>23 Net movement in funds</b>		<b>(34,386)</b>	<b>104,666</b>	<b>5,973</b>	<b>2,514</b>	<b>78,767</b>	<b>159,123</b>
24 Total funds brought forward		63,978	268,119	16,093	16,648	364,838	205,715
<b>25 Total funds carried forward</b>		<b>29,592</b>	<b>372,785</b>	<b>22,066</b>	<b>19,162</b>	<b>443,605</b>	<b>364,838</b>

**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						
<b>Total fixed assets</b>		<b>2,586,514</b>	<b>0</b>	<b>0</b>	<b>2,586,514</b>	<b>2,756,600</b>

**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
<b>Total current assets</b>		<b>37,413</b>	<b>372,785</b>	<b>23,705</b>	<b>452,712</b>	<b>388,444</b>

**Current liabilities**

Creditors (due in under 1 year)	9	9,107			9,107	23,606
Grants payable within 2020-21					0	0
<b>Total current liabilities</b>		<b>9,107</b>			<b>9,107</b>	<b>23,606</b>
<b>Net current assets/liabilities</b>		<b>28,306</b>	<b>372,785</b>	<b>23,705</b>	<b>443,605</b>	<b>364,838</b>

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

**Funds of the Circuit**

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
<b>Total Unrestricted Funds</b>						<b>3,011,310</b>	<b>3,104,790</b>
Restricted Funds					18,809	18,809	16,648
Endowment Funds							
<b>Total Funds</b>		<b>2,614,820</b>	<b>372,785</b>	<b>23,705</b>	<b>18,809</b>	<b>3,030,119</b>	<b>3,121,438</b>



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

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

	<b>2021 £</b>	<b>2020 £</b>
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net income for the period (as per Statement of Financial Activities)	78,767	159,123
<b>Adjustments for:</b>		
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)
<b>Total cash generated from operating activities</b>	<b>(215,781)</b>	<b>(95,383)</b>

	<b>2021 £</b>	<b>2020 £</b>
<b>Analysis of cash and cash equivalent</b>		
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
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>437,310</b>	<b>362,963</b>

**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**

	<b>2020/21 £</b>	<b>2019/20 £</b>
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**

	<b>2020/21 £</b>	<b>2019/20 £</b>
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
<b>Total</b>	<b>600</b>	<b>600</b>

**6. Other outgoings**

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

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

**7. Fixed Assets (including investment properties)**

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

**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**

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

**9. Analysis of creditors**

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

**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: 19<sup>th</sup> November 2021

Name: **Peter Haslam ACCA CIMA**