

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

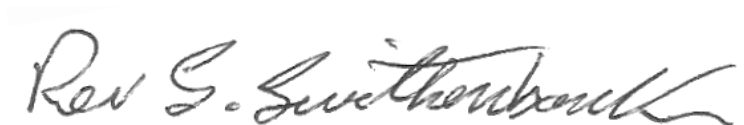
The trustees are responsible for preparing this report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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". 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 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
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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
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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
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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
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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

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<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	

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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.

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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