REGISTERED CHARITY NUMBER: 1162542

Report of the Trustees and

Financial Statements for the Year Ended 31 August 2025

for

The Methodist Church in Ellesmere Port

Johnstone Howell & Co
Statutory Auditors
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

The Methodist Church in Ellesmere Port

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for the Year Ended 31 August 2025

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The Methodist Church in Ellesmere Port

Report of the Trustees
for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Background
The Methodist Church in Ellesmere Port (TMCiEP) was formed on 1 September 2024 as a single "local church" (governance unit) under Methodist Standing Order 601, comprising Hope Farm Methodist Church, Little Sutton Methodist Church and Trinity Methodist Church (Ellesmere Port).

The pastoral and operational identity of each of the sites is, for the time being retained and under the principal of subsidiarity, each site maintains a Leadership Team with delegated authority (within defined limits) to administer the day to day operations of their site. The Church Council (Trustee Body) maintains oversight and trustee responsibility for the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities
The church has continued to develop the single governance structure, adapting model policies and procedures to both allow for a consistent approach across the three sites and allow to local flexibility where it is agreed that alternative approaches are both warranted and necessary.

Whilst drawing together the governance strands and procedural integrity, TMCiEP has continued to work collaboratively in worship - both joint worship services monthly (rotating around the three sites) and collectively agreeing the inputs to the plan making process whereby the Circuit plans preachers to the three sites. We have sought to develop the support of worship initiatives at each of the sites rather than replicating a pattern for all three sites (e.g. Lego Church at Hope Farm, Messy Church at Little Sutton and Church Mice at Trinity EP).

Increasingly midweek worship, bible study and fellowship groups and learning and development opportunities are delivered collectively.

Trinity has continued to be a main focus for outreach into the community, through the Daily Bread Café, continuing work with Refugees and Asylum Seekers, ministering to those experiencing poverty and deprivation, together with activities surrounding those suffering loneliness.

FINANCIAL REVIEW

Financial position
To comply with the Methodist Standing Orders, monies for long term investments (including bequests exceeding £20,000 from a single estate) are lodged on deposit with the Trustees for Methodist Church Purposes (TMCP) who release funds on satisfactory application demonstrating that the funds are to be used for legitimate Methodist Model Trust Purposes and are needed for short term expenditure (i.e. within approx. 1 year). TMCP also acts as custodian trustee for all real estate, which in the case of TMCiEP consists of the three church buildings. TMCP, through the Central Finance Board of the Methodist Church (CFB) Mixed Managed Fund invest to achieve income rates at or near the wider market. Since all investments are made through the CFB and TMCP, no separate investment policy has been made, recognising that these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

FINANCIAL REVIEW

Reserves policy

In accordance with general charity, and Methodist practice, it is the policy of TMCiEP to maintain a balance (reserve) in each site's delegated funds equivalent to 6 months expenditure, over and above a break even budget. Whilst, largely through bequests, Hope Farm and Little Sutton hold sufficient funds to meet this target, Trinity Ellesmere Port fall somewhat short. As a single governance entity, the church recognises in the event of a catastrophic fall of income in any of the three sites, the reserves of the other sites would provide financial support. Nevertheless, under the authority delegated by the Church Council, each site's leadership team is responsible for managing its finances to achieve a balanced operating budget and, wherever practicable, to maintain an appropriate level of locally allocated reserves.

Table of Reserves held:

	Hope Farm	Little Sutton	Trinity EP	TMCiEP Aggregated
6mth expenditure (Target Reserve)	25,082	22,358	36,232	83,672
General Reserve Funds	51,569	49,335	30,616	131,521
Surplus/Deficit Reserves	26,486	26,976	(5,616)	47,848
Additional Funds held (Bequests)	320,939	185,461	1,000	507,400

It should be noted that careful discernment is ongoing at Hope Farm and Little Sutton to identify the appropriate uses of the bequests in furtherance of the maintenance and mission of the church's work at these two sites.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and concluded the assumption is valid.

FINANCIAL REVIEW

During the year, the Church received income of £202,546 (excluding legacies) and incurred expenditure of £203,256, resulting in an operating deficit of £710. This reflects the cost of delivering the Church's ongoing activities, maintaining its buildings and ministry during the year.

In addition, the Church received exceptional bequests of £506,401. As a result, total income exceeded total expenditure by £505,691, significantly strengthening the Church's overall financial position and providing resources to support its future mission and ministry.

Income performance

* Voluntary income remained strong throughout the year, reflecting the continued generosity and commitment of members and supporters. Regular giving continues to provide the principal source of funding for the Church's day-to-day activities.
* Grant income reduced to £18,700 (2024 - £115,940). This decrease reflects the change in focus of the Church during the year, with fewer grant-funded projects being undertaken compared with the previous financial year.
* Income generated from lettings increased slightly overall despite several regular lettings ending towards the close of the financial year. The trustees recognise the value of community use of the Church's premises and will continue to make available the use of its buildings.
*The overall surplus for the year was principally attributable to exceptional legacy income of £506,401. Although TMCiEP operates with unified governance, it has been agreed that each site will manage any legacy received for the long-term benefit of its own buildings, congregation and local community, unless the donor has specified otherwise.

Expenditure review

* The largest single area of expenditure remained the Circuit Assessment, which totalled £78,376 during the year. This annual contribution is determined by the Wirral Circuit and funds the cost of ordained ministry, ministers' housing (manses), circuit staff and the wider work of both the Circuit and the Methodist Connexion. The trustees recognise this contribution as central to supporting the Church's mission both locally and across the wider Methodist Church.
* The maintenance and operation of the Church's buildings continued to represent one of the most significant areas of expenditure. The trustees remain committed to maintaining safe, welcoming and accessible buildings for worship and community use. However, the increasing age of the Church's properties, together with rising maintenance, utility and compliance costs, continues to place pressure on financial resources and requires careful long-term planning.

FUTURE PLANS

TMCiEP plans to continue to develop its understanding of place and mission in each of the three communities, whilst being open to changes of focus to where that discernment under God leads in terms of new ministries in either new places or transformation of current facilities and offer. We plan to maintain and grow those activities that are fruitful in spiritual and/or numerical growth, and to challenge those activities that may serve our own limited constituency, seeking to release energy from those that are less rewarding to pursue new opportunities as they emerge. In none of this, will we lose focus on continuing to serve the needs of those who have been faithful members and servants of our churches, and in many cases contribute financial resources disproportionately and sacrificially to maintain the life of the church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In the Methodist Church (of Great Britain), local churches are constituted to enable worship, fellowship, developing discipleship and mission in the locality in which they are placed. Local Churches are formed into "Circuits" who are established to give oversight and to enable the share of resources across, normally, a defined geographic area. It is to the Circuit that Ordained Ministers are stationed by the Methodist Conference, and are deployed into local churches at the direction of the Superintendent Minister, in consultation with other leaders, the better to service these purposes of the local churches, and circuits are in turn collected into Districts which have a similar co-ordinating and resourcing function over a wider geographic area. TMCiEP is a part of the Wirral Circuit, which is in turn part of the North West England District (itself created on 1 September 2024) through the merger of 5 Districts in the region (Cumbria, Bolton and Rochdale, Lancashire. Liverpool and Manchester and Stockport).

In accordance with Standing Order 610, in order to be adequately representative of each of the site, the membership of the Church Council of The Methodist Church in Ellesmere Port (TMCiEP) is constituted as:

The Superintendent Minister (who has the right to chair any meeting in the Circuit)
The Minister in Pastoral Charge
The Associate Presbyter
The Secretary of TMCiEP Church Council
The Treasurer of TMCiEP

From each Church Site:

1 Church Steward (normally the Senior Steward) who shall be the Church Stewards of TMCiEP
1 Finance Officer (bookkeeper for the local site)
1 Safeguarding Officer
1 Pastoral Secretary
3 other members appointed by the equivalent of a General Church Meeting to represent the life of the congregation

The appointed trustees are, therefore:

Rev Noel Sharp - Superintendent Minister
Rev Ruth Dowson - Minister in Pastoral Charge
Rev John Yaxley - Associate Presbyter
Mrs Beth Budd - Church Council Secretary (retired September 2025 - replacement Mrs Lynne Farrow appointed June 2026)
Mrs Heather Stanley - Treasurer of TMCiEP & Bookkeeper of Little Sutton

From Hope Farm:

Mr Stephen Cooper (Senior Steward)
Mr Fritz Schafer (Bookkeeper)
Mrs Liz Williamson (Pastoral Secretary)
Mrs Lynn Farrow (Safeguarding Officer)
Mrs Jenny Schafer
Mr Fred Farrow
Mr Adrian Pallant (Retired May 2026, replaced by Mr Joe Marshall)

From Little Sutton:

Mr Alan White (Steward Rep)
Mrs Hazel White (Pastoral Secretary)
Mrs Julia Pyke (Safeguarding Officer)
Mr Malcolm Collens

STRUCTURE, GOVERNANCE AND MANAGEMENT

Mrs Kathy Clarke
Mr Pete Wildman
Mrs Sarah Wardle

From Trinity (EP):

Mrs Margo Burrows (Senior Steward)
Mr Chris Marchant (Bookkeeper)
Mr George Thoroughgood (Pastoral Secretary)
Mrs Elaine Corry (Safeguarding Officer)
Mrs Eileen Germon
Mrs Angi Stone
Mrs Julie Luscombe

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:
(a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
(b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
(c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
(d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Within these overall purposes defined by law and the directions of the Methodist Conference, TMCiEP seeks to translate these into activities, actions and behaviours both collectively across the sites and contextually in each of the sites, working collaboratively where possible. The Church Council is required by Methodist Standing Orders to meet at least twice per year (Spring and Autumn) but in this transitional period and for the foreseeable future it meets more frequently to ensure that both consolidation of the single governance structure and appropriate subsidiarity is being exercised in ways that enable the life an mission in each site.

Public benefit

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

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. Thus:
a. The source of all payments into the various banks accounts are identifiable. Where possible receipts from members and individuals are requested to be given as eligible gift aid donations. Only cash given in collection plates are non-attributable, and where possible Gift Aid Small Donation Scheme refunds are claimed against these cash donations. All cash donations are banked.
b. At Trinity Ellesmere Port, the operation of the Daily Bread Café does involve cash receipts and a petty cash system operates for some low value but frequent payments (e.g. catering supplies) Only authorised persons my disburse petty cash refunds against receipts produced.
c. All payments out are made via bank transfer or cheque, and bank mandates require signature by two authorised signatories and these are in compliance with all payments and transfers.

The church is operationally largely risk averse, not just financially but in terms of the activities it organises or permits through lettings to external bodies. All lettings are managed through Booking Arrangements (templated by Trustees for Methodist Church Purposes) both to ensure that the nature of the booking is both reputable and consistent with our Methodist standing.

The trustees manage risk by identifying and assessing the principal risks facing the church considering both their financial impact and the potential for reputational or structural harm. Where appropriate, risks are mitigated through insurance, while effective internal controls and monitoring procedures are maintained to minimise risk exposure and ensure that any significant changes are identified and addressed promptly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1162542

Principal address

Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

Trustees
R Dowson
S H Cooper (appointed 1/9/24)
J Luscombe (appointed 1/9/24)
J Pyke (appointed 1/9/24)
F C Farrow (appointed 1/9/24)
E A Williamson (appointed 1/9/24)
A J Schafer (appointed 1/9/24)
K Clarke (appointed 1/9/24)
P A Wildman (appointed 1/9/24)
A White (appointed 1/9/24)
E R Corry (appointed 1/9/24)
M Collens (appointed 1/9/24)
L C Farrow (appointed 1/9/24)
H Stanley (appointed 1/9/24)
H E White (appointed 1/9/24)
F Schafer (appointed 1/9/24)
S Wardle (appointed 1/9/24)
C J Marchant
J E Marchant
M E Burrows
E M Germon
G D Thorogood
A Pallant (appointed 1/9/24) (resigned 1/2/26)

Auditors
Johnstone Howell & Co
Statutory Auditors
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 and The Charity (Accounts and Reports) Regulations 2008. 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.

In addition to the above, the Trustees are responsible for Health & Safety. Training in the responsibilities of Trustees is offered to all new trustees soon after their appointment.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 25 October 2026 and signed on its behalf by:

H. E. Stanley

H Stanley - Trustee

Report of the Independent Auditors to the Trustees of
The Methodist Church in Ellesmere Port

Opinion
We have audited the financial statements of The Methodist Church in Ellesmere Port (the 'charity') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 August 2025 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.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

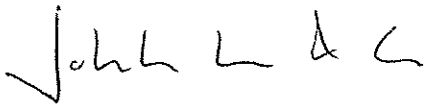
We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
The Methodist Church in Ellesmere Port

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 audit work, for this report, or for the opinions we have formed.



Johnstone Howell & Co
Statutory Auditors
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

25 October 2026

The Methodist Church in Ellesmere Port

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Designated legacies £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	1,984,776	506,402	10,996	2,502,174	15,866
Charitable activities	5					
Community engagement		-	-	15,200	15,200	54,750
Provision of places of worship		-	-	3,500	3,500	61,190
Other trading activities	3	84,551	-	-	84,551	76,138
Investment income	4	7,952	5,109	-	13,061	3,953
Total		2,077,279	511,511	29,696	2,618,486	211,897
EXPENDITURE ON						
Raising funds	6	5,154	1,424	1,200	7,778	7,502
Charitable activities	7					
Support costs		37,083	-	9,084	46,167	40,018
Buildings expenses		118,543	-	2,122	120,665	59,511
Circuit assessment		78,376	-	-	78,376	20,352
Resourcing activities		3,168	-	1,291	4,459	3,478
Governance		3,000	-	-	3,000	-
Other		2,518	-	-	2,518	-
Total		247,842	1,424	13,697	262,963	130,861
NET INCOME		1,829,437	510,087	15,999	2,355,523	81,036
Transfers between funds	15	2,560	-	(2,560)	-	-
Net movement in funds		1,831,997	510,087	13,439	2,355,523	81,036
RECONCILIATION OF FUNDS						
Total funds brought forward		1,269,842	-	111,454	1,381,296	1,300,260
TOTAL FUNDS CARRIED FORWARD		3,101,839	510,087	124,893	3,736,819	1,381,296

The notes form part of these financial statements

The Methodist Church in Ellesmere Port

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Designated legacies £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	12	2,946,697	-	19,100	2,965,797	1,207,952
CURRENT ASSETS						
Debtors	13	38,842	3,023	5,000	46,865	15,067
Cash at bank and in hand		130,051	508,487	100,793	739,331	158,929
		168,893	511,510	105,793	786,196	173,996
CREDITORS						
Amounts falling due within one year	14	(13,751)	(1,423)	-	(15,174)	(652)
NET CURRENT ASSETS		155,142	510,087	105,793	771,022	173,344
TOTAL ASSETS LESS CURRENT LIABILITIES		3,101,839	510,087	124,893	3,736,819	1,381,296
NET ASSETS		3,101,839	510,087	124,893	3,736,819	1,381,296
FUNDS	15					
Unrestricted funds					3,611,926	1,269,842
Restricted funds					124,893	111,454
TOTAL FUNDS					3,736,819	1,381,296

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2026 and were signed on its behalf by:

F Schafer - Trustee

C J Marchant - Trustee

The notes form part of these financial statements

The Methodist Church in Ellesmere Port

Cash Flow Statement
for the Year Ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	588,563	91,387
Net cash provided by operating activities		588,563	91,387
Cash flows from investing activities			
Purchase of tangible fixed assets		(21,222)	-
Interest received		13,061	3,953
Net cash (used in)/provided by investing activities		(8,161)	3,953
Change in cash and cash equivalents in the reporting period		580,402	95,340
Cash and cash equivalents at the beginning of the reporting period		158,929	63,589
Cash and cash equivalents at the end of the reporting period		739,331	158,929

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	2,355,523	81,036
Adjustments for:		
Depreciation charges	2,122	-
Interest received	(13,061)	(3,953)
Impairment losses	59,707	27,023
Transfers from associate churches	(1,798,452)	-
Increase in debtors	(31,798)	(13,371)
Increase in creditors	14,522	652
Net cash provided by operations	588,563	91,387

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	158,929	580,402	739,331
	158,929	580,402	739,331
Total	158,929	580,402	739,331

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost

The cost of church land and buildings is unknown. The church land and buildings have been included in the balance sheet at fair value, calculated using the discounted replacement cost. The calculation is updated annually.

The trustees consider that the freehold land and buildings have a residual value not less than fair value as a consequence of the charity's policy to maintain the properties in such a condition that their value as a whole is not impaired by the passage of time. No depreciation has, therefore, been provided as the amount involved is insignificant.

The cost of such maintenance is charged to revenue each year.

The trustees consider that this departure from statutory accounting principles is necessary in order that the financial statements may give a true and fair view.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Retirement benefits
The church's workplace pension obligations are provided on our behalf by the Wirral Circuit. The Defined Contributions Pension Scheme is run by The Pensions Trust in the name of the Wirral Methodist Circuit and administered via the Circuit Payroll arrangements. By direction of the Methodist Conference, all employees (whether there is a legal obligation or not) are entitled to join the pension scheme and are encouraged to do so.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Offerings	60,765	12,548
Donations	9,595	973
Gift aid	13,319	2,171
Legacies	506,401	-
Transfers from associate churches	1,909,539	-
Offerings for external organisations	2,555	174
	2,502,174	15,866

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Café income	9,320	11,356
Room hire	75,231	64,782
	84,551	76,138

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	13,061	3,953

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Grants	Community engagement	15,200	54,750
Grants	Provision of places of worship	3,500	61,190
		18,700	115,940

Grants received, included in the above, are as follows:

	2025 £	2024 £
Wirral Circuit	9,000	600
Cheshire Community Action	1,200	1,400
Benefact Trust	3,500	-
TMCP	-	50,000
John Moores Foundation	-	5,000
National Lottery	-	41,190
Liverpool Methodist District	-	15,000
Cheshire West and Chester Council	5,000	1,750
Essar Oil	-	1,000
	18,700	115,940

6. RAISING FUNDS

Raising donations and legacies

	2025 £	2024 £
Café food and costs	6,354	7,502

Investment management costs

	2025 £	2024 £
Support costs	1,424	-
Aggregate amounts	7,778	7,502

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Support costs	1,483	44,684	46,167
Buildings expenses	120,665	-	120,665
Circuit assessment	78,376	-	78,376
Resourcing activities	4,459	-	4,459
Governance	-	3,000	3,000
	204,983	47,684	252,667

8. SUPPORT COSTS

	Management	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Investment management costs	-	1,424	-	-	1,424
Support costs	44,130	60	494	-	44,684
Governance	-	-	-	3,000	3,000
	44,130	1,484	494	3,000	49,108

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	40,097	30,124
	40,097	30,124

The average monthly number of employees during the year was as follows:

	2025	2024
Support	1	1
Administration	1	1
	2	2

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated legacies £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	15,866	-	-	15,866
Charitable activities				
Community engagement	-	-	54,750	54,750
Provision of places of worship	-	-	61,190	61,190
Other trading activities	76,138	-	-	76,138
Investment income	3,953	-	-	3,953
Total	95,957	-	115,940	211,897
EXPENDITURE ON				
Raising funds	4,912	-	2,590	7,502
Charitable activities				
Support costs	9,238	-	30,780	40,018
Buildings expenses	49,260	-	10,251	59,511
Circuit assessment	20,352	-	-	20,352
Resourcing activities	1,296	-	2,182	3,478
Total	85,058	-	45,803	130,861
NET INCOME	10,899	-	70,137	81,036
RECONCILIATION OF FUNDS				
Total funds brought forward	1,258,943	-	41,317	1,300,260
TOTAL FUNDS CARRIED FORWARD	1,269,842	-	111,454	1,381,296

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 September 2024	1,207,952	-	1,207,952
Additions	-	21,222	21,222
Transfers	1,798,452	-	1,798,452
Impairments	(59,707)	-	(59,707)
At 31 August 2025	2,946,697	21,222	2,967,919
DEPRECIATION			
Charge for year	-	2,122	2,122
NET BOOK VALUE			
At 31 August 2025	2,946,697	19,100	2,965,797
At 31 August 2024	1,207,952	-	1,207,952

Freehold property relates to the three churches, allocated as follows:

	£	Includes land fair value:
Trinity	1,180,929	100,000
Little Sutton	430,285	80,000
Hope Farm	1,335,483	75,000

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	8,290	13,228
Other debtors	21,506	-
Prepayments	17,069	1,839
	46,865	15,067

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	15,174	652

15. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	1,269,842	1,829,437	2,560	3,101,839
Truman legacy	-	188,991	-	188,991
Brierley legacy	-	321,096	-	321,096
	1,269,842	2,339,524	2,560	3,611,926
Restricted funds				
Restricted fund	111,454	15,999	(2,560)	124,893
TOTAL FUNDS	1,381,296	2,355,523	-	3,736,819

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,077,279	(247,842)	1,829,437
Truman legacy	189,516	(525)	188,991
Brierley legacy	321,995	(899)	321,096
	2,588,790	(249,266)	2,339,524
Restricted funds			
Restricted fund	29,696	(13,697)	15,999
TOTAL FUNDS	2,618,486	(262,963)	2,355,523

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds	1,258,943	10,899	1,269,842
Restricted fund			
Restricted fund	41,317	70,137	111,454
TOTAL FUNDS	1,300,260	81,036	1,381,296

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	95,957	(85,058)	10,899
Restricted fund			
Restricted fund	115,940	(45,803)	70,137
TOTAL FUNDS	211,897	(130,861)	81,036

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds	1,258,943	1,840,336	2,560	3,101,839
Designated funds				
Truman legacy	-	188,991	-	188,991
Brierley legacy	-	321,096	-	321,096
	-	510,087	-	510,087
Restricted fund				
Restricted fund	41,317	86,136	(2,560)	124,893
TOTAL FUNDS	1,300,260	2,436,559	-	3,736,819

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	2,173,236	(332,900)	1,840,336
Designated funds			
Truman legacy	189,516	(525)	188,991
Brierley legacy	321,995	(899)	321,096
	511,511	(1,424)	510,087
Restricted fund			
Restricted fund	145,636	(59,500)	86,136
TOTAL FUNDS	2,830,383	(393,824)	2,436,559

16. RELATED PARTY DISCLOSURES

The Trustees consider the Wirral Methodist Circuit to be a related party due to the close operational and organisational relationship between the Circuit and TMCiEP.

During the year, the Charity entered into the following transactions with the circuit:

Circuit Assessments: The charity paid assessments of £78,376 to the Circuit towards the costs of shared ministry, administration and other Circuit activities.

Payroll Grant: The charity received a grant of £9,000 from the Circuit towards its payroll and associated employment costs.

Payroll Reimbursements: The charity reimbursed the Circuit £32,695 in respect of payroll costs administered and paid on its behalf, including salaries, employer's National Insurance contributions and employer's pension contributions.

At the year end, £7,402 was owed to Circuit in respect of these transactions.

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17. DESIGNATED FUNDS

TRUMAN LEGACY FUND
This fund has been established to allocate funds to a designated account to provide finance for the upkeep of Little Sutton church land and buildings, as per the wishes of the benefactor.

BRIERLEY LEGACY FUND
This fund has been established to allocate funds to a designated account to provide finance for general purposes at Hope Farm church, as per the wishes of the benefactor.

The Methodist Church in Ellesmere Port

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings	60,765	12,548
Donations	9,595	973
Gift aid	13,319	2,171
Legacies	506,401	-
Transfers from associate churches	1,909,539	-
Offerings for external organisations	2,555	174
	2,502,174	15,866
Other trading activities		
Café income	9,320	11,356
Room hire	75,231	64,782
	84,551	76,138
Investment income		
Deposit account interest	13,061	3,953
Charitable activities		
Grants	18,700	115,940
Total incoming resources	2,618,486	211,897
EXPENDITURE		
Raising donations and legacies		
Café food and costs	6,354	7,502
Charitable activities		
Circuit assessment	78,376	20,352
Insurance	8,432	3,719
Utilities	30,566	17,834
Buildings costs	19,838	10,935
Other payments	5,942	3,478
Improvements to property	2,122	-
Impairment losses for tangible fixed assets	59,707	27,023
	204,983	83,341
Other		
Offerings passed to external organisations	2,518	-

The Methodist Church in Ellesmere Port

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025 £	2024 £
Support costs		
Management		
Staff salaries	40,097	30,124
Telephone	711	681
Other payments	3,322	2,223
	44,130	33,028
Finance		
Bank charges	60	514
Administration charges	1,424	-
	1,484	514
Information technology		
Computer consumables	494	6,476
Governance costs		
Auditors' remuneration	3,000	-
Total resources expended	262,963	130,861
Net income	2,355,523	81,036