

## **THE METHODIST CHURCH LIVERPOOL DISTRICT – REPORT ON PROPOSED BUDGET AND ASSESSMENTS YEAR ENDING 31 AUGUST 2011**

This budget is for the General (Unrestricted) Fund of the District, together with the Connexional Assessment and the Computers for Ministry levy. The three amounts are separated for transparency as well as aiding comparison with the Standard Form of Accounts.

Due to a concern over the inaccurate treatment, by Connexion, of staff number returns, the budget is prepared with a degree of uncertainty over the likely future levels of Connexional assessment. The significant reduction in 2010/11 is budgeted to be offset by a re-allocation of ongoing costs for the District Development Enabler, the CASAI project and the ecumenical Racial Justice project from the District Advance Fund to the General Fund. There is also an increase in the amount budgeted for District administration, to allow for any additional services that may require to be provided in any revised ways of working. The ongoing funding required for the mission work of the Liverpool City Centre circuit is budgeted to come from the District Advance Fund.

The remaining District expenditure is budgeted based on prior years' experience and currently available information. The increased expenditure necessarily incurred on the Chair's manse in the last two years, is not expected to be repeated. Additional costs are anticipated in respect of provision of training and training material in relation to Safeguarding, which are covered within the budget.

Following lengthy discussion within the meeting of Circuit treasurers and a briefer discussion within RMG, it is felt that the method of assessment calculation should be amended to reflect the number of lay workers and active supernumeraries. These have both been a factor in the calculation method used by Connexion for a number of years. A draft definition, to be used as a basis for determining staff numbers has been circulated to all Circuit treasurers.

It is proposed that the formula for calculation of assessments should now be 50% on the number of ministerial, diaconal and lay staff, 25% on membership and 25% on attendance. It is further proposed that due to the significant level of variance in calculated total assessment, a restriction be imposed that no individual circuit should suffer an increase or receive a decrease of greater than 5% per annum. The proposed budget assessments for 2010/11 reflect the revised method.

The figures used in respect of membership and attendance are those extracted from the 2009 Statistics for Mission declarations made by the Circuits. At the date of calculation (21 December 2009) a number of churches and circuits had failed to complete declarations. In these cases the 2008 declarations have been used. In respect of staffing levels the advice of the District Chair has been applied.

The attached schedules include the proposed budget, a summary schedule of proposed quarterly assessments and a more detailed schedule providing a breakdown to the calculated assessment amounts. A spreadsheet is available for anyone who requires further detail.

**THE METHODIST CHURCH LIVERPOOL DISTRICT**

**The Methodist Church - Liverpool District**

| <b>General Fund Account</b>                     |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| <b>Budget 2010/11</b>                           |                |                |                |                |
|   | <b>Budget</b>  | <b>Budget</b>  | <b>Actual</b>  | <b>Budget</b>  |
|   | <b>2010/11</b> | <b>2009/10</b> | <b>2008/09</b> | <b>2008/09</b> |
|   | <b>£</b>       | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| <b>Expenditure</b>                              |                |                |                |                |
| Maintenance on Chair's manse                    | 5,500          | 8,000          | 19,415         | 5,000          |
| Insurance, utilities etc on Chair's Manse       | 4,200          | 4,400          | 3,839          | 3,900          |
| Chair's PA Salaries and associated costs        | 6,500          | 5,700          | 6,024          | 5,500          |
| Administration costs                            | 28,500         | 23,000         | 17,127         | 22,000         |
| DDE Stipends, Tax & Pensions                    | 31,565         | 31,107         | 28,621         | 28,631         |
| DDE Manse Rental & Utilities                    | 15,000         | 12,500         | 12,896         | 12,000         |
| DDE Expenses (travel, tel, training, equipment) | 9,000          | 10,000         | 11,859         | 10,000         |
| <b>Grants and Donations</b>                     |                |                |                |                |
| Chaplaincy Account                              | 24,000         | 22,500         | 20,500         | 20,500         |
| Liverpool City Centre                           |                | 20,000         | 20,000         | 20,000         |
| Training & Reserve Fund (Designated)            | 5,000          |                | 6,299          |                |
| Mission Fund (Designated)                       |                |                | 1,250          |                |
| <b>Other Expenditure</b>                        |                |                |                |                |
| Ecumenical                                      | 20,000         | 13,500         | 9,112          | 13,000         |
| CASAI Project Account (50% of budget costs)     | 15,500         |                |                |                |
| Resources Bookstall (Designated)                |                |                | 883            |                |
| Sundries  | 2,500          | 5,000          |                | 5,000          |
|   | 167,265        | 155,707        | 157,825        | 145,531        |

| <b>Income</b>                               |         |         |         |         |
|---|---------|---------|---------|---------|
| District Assessment                         | 137,500 | 84,100  | 76,294  | 76,300  |
| District Advance Fund DDE                   |         | 26,804  | 18,500  | 20,316  |
| Connexional Grant DDE (50% of actual costs) | 27,783  | 26,804  | 26,651  | 25,316  |
| Interest and Investment Income              | 2,000   | 3,000   | 4,006   | 5,000   |
| <b>Other Income</b>                         |         |         |         |         |
| Training & Reserve Fund (Designated)        |         |         | 2,895   |         |
| Resources Bookstall (Designated)            |         |         | 864     |         |
|   | 167,283 | 140,707 | 129,210 | 126,931 |

**Net (Outgoing) Resources**

|    |          |          |          |
|----|----------|----------|----------|
| 18 | (15,000) | (28,615) | (18,600) |
|----|----------|----------|----------|

| <b>Circuit Assessments</b> |         |         |         |         |
|----------------------------|---------|---------|---------|---------|
| Connexional Assessment     | 274,432 | 337,185 | 348,323 | 349,965 |
| Computers for Ministry     | 4,950   | 6,600   | 15,600  | 15,600  |
| District Assessment        | 137,500 | 84,100  | 76,294  | 76,300  |
|                            | 416,882 | 427,885 | 440,217 | 441,865 |

**THE METHODIST CHURCH LIVERPOOL DISTRICT 2009/10**

**Quarterly Assessments**

|                         | Proposed Connex. Assess. 2010/11 | Proposed District Assess. 2010/11 | Proposed Comp's in Ministry 2010/11 | Proposed Adjust. 2010/11 | Proposed Total Qtrly Assess. 2010/11 | Total Assess. 2009/10 | Total Assess. 2008/09 | Total Assess. 2007/08 |
|-------------------------|----------------------------------|-----------------------------------|-------------------------------------|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|
|                         | £                                | £                                 | £                                   | £                        | £                                    | £                     | £                     | £                     |
| Liverpool North         | 2,131                            | 1,068                             | 38                                  | 40                       | 3,276                                | 3,344                 | 3,553                 | 3,430                 |
| Liverpool North Central | 2,381                            | 1,193                             | 75                                  | 45                       | 3,694                                | 3,679                 | 3,660                 | 4,650                 |
| Liverpool City Centre   | 946                              | 474                               | 38                                  | 81                       | 1,538                                | 1,619                 | 1,570                 | 1,240                 |
| Liverpool South         | 8,105                            | 4,061                             | 188                                 | 151                      | 12,505                               | 12,183                | 11,758                | 11,500                |
| Linacre                 | 1,152                            | 577                               | 38                                  | 329                      | 2,095                                | 2,205                 | 1,981                 | 1,980                 |
| Crosby                  | 2,865                            | 1,436                             | 75                                  | 431                      | 4,807                                | 5,060                 | 5,833                 | 4,880                 |
| Birkenhead              | 17,944                           | 8,990                             | 413                                 | 895                      | 28,241                               | 7,016                 | 6,582                 | 7,840                 |
| South Wirral            |                                  |                                   |                                     |                          |                                      | 9,723                 | 9,403                 | 9,310                 |
| Wallasey                |                                  |                                   |                                     |                          |                                      | 5,144                 | 5,099                 | 4,920                 |
| West Wirral             |                                  |                                   |                                     |                          |                                      | 7,845                 | 7,419                 | 7,330                 |
| St Helens & Prescott    | 3,359                            | 1,683                             | 75                                  | 63                       | 5,180                                | 5,358                 | 5,526                 | 5,370                 |
| Makerfield              | 2,109                            | 1,057                             | 38                                  | 24                       | 3,227                                | 3,073                 | 3,350                 | 4,740                 |
| Warrington              | 10,163                           | 5,092                             | 188                                 | (3,890)                  | 11,553                               | 11,003                | 11,981                | 12,750                |
| Widnes                  | 2,065                            | 1,035                             | 38                                  | (52)                     | 3,085                                | 2,938                 | 2,813                 | 2,770                 |
| Southport               | 8,627                            | 4,322                             | 188                                 | 161                      | 13,297                               | 13,080                | 13,090                | 11,950                |
| Banks                   | 1,639                            | 821                               | 38                                  | 336                      | 2,833                                | 2,982                 | 2,871                 | 2,620                 |
| Ormskirk                | 3,832                            | 1,920                             | 113                                 | 956                      | 6,820                                | 7,179                 | 6,769                 | 6,300                 |
| Skelmersdale            | 1,292                            | 647                               | 75                                  | 431                      | 2,445                                | 2,573                 | 2,420                 | 2,170                 |
| Orrell & Lamberhead Gr  | 0                                | 0                                 | 0                                   | 0                        | 0                                    | 5,150                 | 4,789                 | 4,720                 |
|                         | 68,608                           | 34,375                            | 1,613                               | (0)                      | 104,595                              | 111,154               | 110,466               | 110,470               |
| <b>Per Annum</b>        | <b>274,432</b>                   | <b>137,500</b>                    | <b>6,450</b>                        |                          | <b>418,382</b>                       | <b>444,615</b>        | <b>441,865</b>        | <b>441,880</b>        |

|                    |       |       |       |       |
|--------------------|-------|-------|-------|-------|
| Staff              | 43    | 44.5  | 47    | 49    |
| Members            | 7,703 | 8,412 | 8,678 | 9,094 |
| Average Attendance | 5,854 | 6,107 | 6,221 | 6,795 |

THE METHODIST CHURCH LIVERPOOL DISTRICT ASSESSMENT CALCULATION 2010/2011

| Circuit                   | Ministers & Deacons |       | Lay Workers & Paid Supernumeraries |       | Members |       | Attendance | Total Staff % | Membership % | Attendance % | Total % | Connexional assessment (£) |         | District assessment (£) | Staff @ 2008 | Computers in Ministry (£) | Original 2010/11 Assessments (£) | Total 2009/10 Assessments (£) | Variance | Final Revised 2010/11 Assessments (£) | Variance |       |
|---------------------------|---------------------|-------|------------------------------------|-------|---------|-------|------------|---------------|--------------|--------------|---------|----------------------------|---------|-------------------------|--------------|---------------------------|----------------------------------|-------------------------------|----------|---------------------------------------|----------|-------|
|                           | 1.00                | 0.33  | 271                                | 278   | 0.88    | 1.19  |            |               |              |              |         | 3.11                       | 8,523   |                         |              |                           |                                  |                               |          |                                       |          | 4,270 |
| Liverpool North           | 2.00                | 1.00  | 207                                | 108   | 0.67    | 0.46  | 3.47       | 9,525         | 4,772        | 2            | 300     | 14,597                     | 14,715  | (1%)                    | 14,776       | 0%                        |                                  |                               |          |                                       |          |       |
| Liverpool North Central   | 1.00                | 0.33  | 26                                 | 60    | 0.08    | 0.26  | 1.38       | 3,783         | 1,895        | 1            | 150     | 5,829                      | 6,475   | (10%)                   | 6,151        | (5%)                      |                                  |                               |          |                                       |          |       |
| Liverpool City Centre     | 4.75                | 4.00  | 793                                | 567   | 2.57    | 2.42  | 11.81      | 32,420        | 16,243       | 5            | 750     | 49,413                     | 48,730  | 1%                      | 50,019       | 3%                        |                                  |                               |          |                                       |          |       |
| Liverpool South           | 1.00                |       | 114                                | 124   | 0.37    | 0.53  | 1.68       | 4,607         | 2,308        | 1            | 150     | 7,065                      | 8,821   | (20%)                   | 8,380        | (5%)                      |                                  |                               |          |                                       |          |       |
| Linacre                   | 2.00                |       | 400                                | 309   | 1.30    | 1.32  | 4.18       | 11,461        | 5,742        | 2            | 300     | 17,504                     | 20,242  | (14%)                   | 19,230       | (5%)                      |                                  |                               |          |                                       |          |       |
| Crosby                    | 12.00               | 4.67  | 2,162                              | 1,440 | 7.02    | 6.15  | 26.15      | 71,774        | 35,961       | 11           | 1,650   | 109,385                    | 118,910 | (8%)                    | 112,965      | (5%)                      |                                  |                               |          |                                       |          |       |
| Wirral                    | 2.00                | 1.00  | 383                                | 308   | 1.24    | 1.32  | 4.90       | 13,436        | 6,732        | 2            | 300     | 20,469                     | 21,434  | (5%)                    | 20,719       | (3%)                      |                                  |                               |          |                                       |          |       |
| St Helens & Prescot       | 1.00                | 0.67  | 314                                | 177   | 1.02    | 0.76  | 3.07       | 8,435         | 4,226        | 1            | 150     | 12,812                     | 12,290  | 4%                      | 12,907       | 5%                        |                                  |                               |          |                                       |          |       |
| Makerfield                | 5.00                | 7.00  | 891                                | 602   | 2.89    | 2.57  | 14.81      | 40,653        | 20,368       | 5            | 750     | 61,771                     | 44,011  | 40%                     | 46,211       | 5%                        |                                  |                               |          |                                       |          |       |
| Warrington                | 1.00                | 0.50  | 216                                | 267   | 0.70    | 1.14  | 3.01       | 8,261         | 4,139        | 1            | 150     | 12,550                     | 11,753  | 7%                      | 12,341       | 5%                        |                                  |                               |          |                                       |          |       |
| Widnes                    | 5.00                | 1.67  | 1,063                              | 920   | 3.45    | 3.93  | 12.57      | 34,507        | 17,289       | 5            | 750     | 52,546                     | 52,321  | 0%                      | 53,190       | 2%                        |                                  |                               |          |                                       |          |       |
| Southport                 | 1.00                |       | 230                                | 202   | 0.75    | 0.86  | 2.39       | 6,554         | 3,284        | 1            | 150     | 9,988                      | 11,929  | (16%)                   | 11,333       | (5%)                      |                                  |                               |          |                                       |          |       |
| Banks                     | 3.00                |       | 507                                | 375   | 1.65    | 1.60  | 5.58       | 15,326        | 7,679        | 3            | 450     | 23,455                     | 28,716  | (18%)                   | 27,280       | (5%)                      |                                  |                               |          |                                       |          |       |
| Ormskirk                  | 1.25                | 0.00  | 126                                | 117   | 0.41    | 0.50  | 1.88       | 5,167         | 2,589        | 2            | 300     | 8,055                      | 10,293  | (22%)                   | 9,779        | (5%)                      |                                  |                               |          |                                       |          |       |
| Skelmersdale              |                     |       |                                    |       |         |       |            |               |              |              |         |                            |         |                         |              |                           |                                  |                               |          |                                       |          |       |
| Orrell & Lamberhead Green | 43.00               | 21.17 | 7,703                              | 5,854 | 25.00   | 25.00 | 100.00     | 274,432       | 137,500      | 43           | 6,450   | 418,382                    | 424,013 | (1%)                    | 418,382      | (1%)                      |                                  |                               |          |                                       |          |       |
|                           |                     |       |                                    |       |         |       |            |               |              |              |         |                            |         |                         |              |                           |                                  |                               |          |                                       |          |       |

Connexional Assessments Req'd £274,432      District Assessments Required £137,500      Computers in Ministry Req £6,450

Formula for assessment calculation is based 50% on ministerial, diaconal and lay staff, 25% on membership and 25% on attendance.  
 Computers in Ministry is a charge at £150 per minister or deacon per annum and based on staffing levels declared at September 2008.  
 Assessments are adjusted to ensure no Circuit shows either an increase or decrease of greater than 5%.

Staffing levels are based on Statistics for Mission declarations and discussions with the District Chair. Membership figures are the total Methodist members as returned in the 2009 declarations. Attendance figures are a weekly average of the sum of the adult Sunday and weekday worship attendances as returned in the 2009 declarations. As at the date of calculation (21/12/09) a number of churches and circuits had failed to make declarations. In these instances the 2008 declarations have been used.