

Name of Church METHODIST CHURCH NORTH STAFFS No. 1122
CIRCUIT

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer Robert J. Alcock Date 9/9/25

Name and address of treasurer ROBERT J. ALCOCK

TOLGARTH, BIGNALL HILL, STOKES-ON-TRENT Post Code ST7 8LS

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be* presented to the meeting of the Church trustees held on 17.9.25

Signature of the Chair of the meeting: EJ Singleton

Name of the Chair of the meeting: ELIZABETH J SINGLETON Date 9/9/2025

Independent Examiner's Report to the Trustees of the

METHODIST CHURCH NORTH STAFFS Church

Charity Number 1130810

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the METHODIST CHURCH NORTH STAFFS Church for the year ended 31 August 2025 set out on pages ... to As the Church'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 Church'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.

* delete or circle as appropriate

Name of Church METHODIST CHURCH NORTH STAFFS CIRCUIT No 1122

Independent Examiner's Statement

[The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below*~~) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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
- the trustees' annual report is not consistent with the accounts

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.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner P.A. Shepherd

Name of independent examiner PETER ANTONY SHEPHERD

Relevant professional qualification of independent examiner FCA

Name of firm (where appropriate) ANDERSON + SHEPHERD

Address 109 BUXTON ROAD, LEEK, STAFFORDSHIRE

Post Code ST13 6EH

Date 18th November 2025

* delete or circle as appropriate

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the account s	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Connexional Funds £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
Income							
1 Donations and legacies							0
2 Income from monetary investments		10,581	34,066				44,647
3 Income from investment properties							0
4 Assessments on Churches		154,593					154,593
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		45,087		274	-		45,362
8 Total income		210,262	34,066	274	-	-	244,602
Expenditure							
9 Grants and donations		435		274			709
10 Salaries and associated costs		154,925			3,585		158,510
11 Property maintenance		14,343			33,784		48,126
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		39,468	35,673				75,141
14 Depreciation							0
15 Office expenses		48,173					48,173
16 Other outgoings		-	1,688				1,688
17 Total charitable expenditure		257,344	37,361	274	37,369	0	332,348
18 Gains/(losses) on monetary investments			40,000				40,000
19 Gains/(losses) on investment properties			17,274				17,274
20 Net income/(expenditure)		-47,082	53,979	0	-37,369	0	-30,472
21 Transfers between funds		42,000	66,000		24,000		0
22 Other gains/(losses)		-	-				0
23 Net movement in funds		-5,082	-12,021	0	-13,369	0	-30,472
24 Total funds brought forward		1,445,359	592,305		73,674		2,111,338
25 Total funds carried forward		1,440,277	580,284	-	60,305	-	2,080,866

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Connexional Funds	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		9,717	26,352				36,068
3 Income from investment properties							0
4 Assessments on Churches		168,839					168,839
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		20,824		882	-		21,706
8 Total income		199,380	26,352	882	-	-	226,613
Expenditure							
9 Grants and donations		9,304		882			10,186
10 Salaries and associated costs		156,285			200		156,485
11 Property maintenance		16,155			5,715		21,871
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		40,652	34,771				75,423
14 Depreciation							0
15 Office expenses		12,866					12,866
16 Other outgoings			1,886				1,886
17 Total charitable expenditure		235,262	36,657	882	5,915	0	278,716
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties			-				0
20 Net income/(expenditure)		-35,882	-10,306	0	-5,915	0	-52,103
21 Transfers between funds		-	-		-		0
22 Other gains/(losses)		-					0
23 Net movement in funds		-35,882	-10,306	0	-5,915	0	-52,103
24 Total funds brought forward		1,440,277	580,284		60,305		2,080,866
25 Total funds carried forward		1,404,395	569,978	-	54,390	-	2,028,763

Balance Sheet as at 31 August 2025

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024/25
	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	BS1	1,216,317				1,216,317
Investment properties						0
Investments						0
Total fixed assets		1,216,317	0	0	0	1,216,317

Current Assets

Debtors	BS2	11,019				11,019
Loans by the Circuit						0
Investments with TMCP	BS3		569,978			569,978
Central Finance Board Deposits	BS4	217,458		0		217,458
Cash at Bank and in hand	BS5	41,975				41,975
Total current assets		270,452	569,978	0	0	840,430

Current liabilities

Creditors (due in under 1 year)	BS6	16,778				16,778
Accruals	BS6	0				0
Total current liabilities		16,778	0	0	0	16,778
Net current assets/liabilities		253,674	569,978	0	0	823,652

Total assets less current liabilities		1,469,991	569,978	0	0	2,039,969
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Long term liabilities (due after more than one year)						
Grants payable						0
Loans to the Circuit						0
Net assets		1,469,991	569,978	0	0	2,039,969

Funds of the Circuit

General Fund (Unrestricted)		1,469,991				1,469,991
Circuit Model Trust Fund (Unrestricted)			569,978			569,978
Designated Funds (Unrestricted)				0		0
Total Unrestricted Funds				0		2,039,969
Restricted Funds					0	0
Endowment Funds					0	0
Total Funds		1,469,991	569,978	0	0	2,039,969

Signed

Circuit Treasurer

Notes to the Accounts

1 Basis of Accounting

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 FRS102 - the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds.

3 Accounting Policies

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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible Fixed Assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. The freehold property is shown in the accounts at 2023 insurable values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings to be not less than its current value. Any depreciation would not be material.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is in respect of Presbyters stipend and oncosts paid during August 2025 but relating to September 2025, insurance paid in advance.

Creditors

Creditors include the 1st quarter or month assessment received in August 2025.

4 Income From Monetary Investments

	General Fund	CMT	TOTAL
Donations & Legacies - Davies Ben Fund	11206	0	11,206
Interest	9717	26,352	36,068
Transfer from TMCP	0	0	0
Transfer from CFB	0	0	0
	20,923	26,352	47,274

5 Assessments on Churches

Baldwins Gate	0
Cross Heath	11,264
Higherland	17,996
Halmer End	15,484
Madeley	9,776
Silverdale	25,678
St Lukes	9,391
Bradwell	18,004
Wolstanton	45,256
Audley	15,990
TOTAL	168,839

6 Other Income

Manse Rent	10,698
Wolstanton Bills reimbursement	5,851
Baldwins Gate	0
Other Sundry Income	4,275
TOTAL	20,824

7 Salaries and Associated Costs

	General Fund	Restricted Fund	TOTAL
Presbyter Stipend	81,170		81,170
Presbyter Pension	15,510		15,510
Presbyter NI	8,933		8,933
Lay Worker Salary	3,879		3,879
Lay Worker Pension	1,002		1,002
Lay Worker NI	2138		2,138
Training		0	0
Relocation Costs		200	200
Mileage	3,533		3,533
Presbyter Phone	4,194		4,194
Pulpit Supply	1428		1,428
TOTAL	121,785	200	121,985

8 Property Maintenance

	General Fund	Restricted Fund	TOTAL
Manse Council Tax	6,448		6,448
Manse Water Charges	982		982
Circuit Insurance	2,440		2,440
Wolstanton Utility Bills	3,240		3,240
Manse Garden	471		471
Baldwins Gate Church Bills	2575		2,575
Contingency		0	0
Thistles Manse		463	463
Silverdale Manse		2,724	2,724
Wolstanton Manse		1,538	1,538
Audley Manse		990	990
Quinquennial Costs		0	0
TOTAL	16,155	5,715	21,871

9 Office Expenses

	General Fund	Restricted Fund	TOTAL
Print, Copy, Postage	1,825		1,825
Presbyters Admin	2,126		2,126
Sundry Exp	2,568		2,568
Lay Training	180		
Lay Admin	1,542		1,542
Office Costs	4,625		4,625
TOTAL	12,866	0	12,686

10 Other Outgoings

	General Fund	Circuit Model Trust	TOTAL
Transfer from CFB	0		0
Transfer from TMCP		0	0
TMCP Admin		1,886	1,886
TOTAL	0	1,886	1,886

11 Transfer Between Funds

Manse Maintenance	0
	0

BS1 Circuit Manses & Equipment

	Sum Insured
Silverdale Manse	290,555
Thistles Manse	283,851
Audley Manse	332,611
Wolstanton Manse	309,300
Total	1,216,317

BS2 Debtors

Presbyter Stipend(Sept)	6929
Presbyter NI(Sept)	1333
Presbyter Pension(Sept)	883
Methodist Insurance	1875
	11019

BS3 TMCP Balance

Opening Balance 1.9.24	580,283.81	
Interest	26351.55	606,635.36
TMCP Admin	1885.92	
DAF Contribution	34771.29	36,657.21
Closing Balance 31.8.25		569,978.15

BS4 CFB Deposit Fund

Opening Balance 1.9.24	242,414.03	
Assessments	130,776.00	
Manse Rent	10,698.00	
Stipend Refund	7,200.10	
Interest	9716.57	400,804.70
Apprenticeship Levy	1,156.21	
District Assessment	40,652.00	
Presbyters Payroll	111,099.91	
Lay Employee Payroll	41,645.16	194,553.28
Closing Balance 31.8.25		206,251.42

BS5 HSBC Bank Account

Balance at 31.8.25	41,974.64
Unpresented cheques	0.00
Income not banked	0.00
	41,974.64

BS6 Creditors

Assessments:		
Wolstanton	3,711	
Madeley	2,810	
Cross Heath	2,788	
Halmerend	1,669	
Bradwell	1,436	
Higherland	4,364	
		16,778

Restricted Funds

	Balance 31.8.24	Added 2024/25	Expenditure 2024/25	Balance 31.8.25
Contingency	5,091	0	180	4,911
Manse Maintenance	23,532	0	5,715	17,817
Ministers Relocation	3,659	0	200	3,459
Quinquennial Fund	1,224	0	0	1,224
Training	1,799	0	0	1,799
Youth & Education	1,000	0	0	1,000
St Peters Sale	24,000	0	0	24,000
	60,305	0	6,095	54,210

