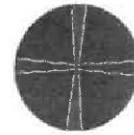


**Preston Ribble Methodist Circuit**  
**Annual Report and Financial Statements**  
**for the year ended 31 August 2021**



**Charity No. 1135004**

## **Trustees' Report for the year-ended 31<sup>st</sup> August 2021**

The trustees present their report along with the financial statements of the Preston Ribble Circuit for the year-ended 31<sup>st</sup> August 2021. The financial statements have been prepared in accordance with accounting policies and comply with the Methodist Church Act 1976, the Charities Act 2011 and The Statement of Recommended Practice:FRS102 (effective October 2019).

### **Structure, Governance & Management**

The Circuit is constituted by the Deed of Union 1932, the Methodist Church Act 1976, is part of the Methodist Church and is governed by its' rules and standing orders. The Trustees named have served throughout the year. Appointment of trustees is governed by the Methodist Church Act 1976. The Trustees meet quarterly to consider and agree the Circuit's areas of activity. The Trustees annually appoint a 'Circuit Leadership Team' (consisting of the Ministry Team and Circuit Stewards) to offer leadership and guidance in matters of Circuit policy and practice. The day to day administration of the Circuit is delegated to the Circuit Superintendent and the Circuit Treasurer, assisted by the Circuit Ministers, Stewards and Administrator. The Circuit is registered with the Charity Commission.

### **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.

### **Aims, Objects and Policies**

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The Circuit objectives are to provide ministerial stipends and manses, to manage property and to partly finance the Methodist Church and District expenses. In order to do this the Circuit raises assessments on individual Methodist Churches in the Preston Ribble area. The policy of the Circuit continues to be to raise annual assessments to finance its objectives. The Circuit also makes grants to individual churches to maintain property and for educational purposes as allowed by Methodist Church policies. The Circuit believes that these activities are for the public benefit as they are a resource body which enables ministry, public worship, spiritual engagement and development to take place in the Preston Ribble area and is available to the general public. The trustees have taken regard to the Charity Commissions guidance on public benefit.

The Circuit Model Trust Fund had a balance at the year-end of £688k. This fund derives from sales of chapels and manses and is restricted by internal Methodist Church policies for the purpose of property purchases, renovation or mission projects.

### **Achievements and Performance**

This has been a year of worldwide pandemic in which the trustees have had to manage the temporary closure of the churches and a move to such activities that can be sustained online. These ranged from online services, the use of a Facebook page and YouTube channel and development of zoom services. There were some new initiatives such as online breakfast church and walking ministries that have sprung out of their forced closure. Whilst the impact of covid has inevitably been heavy in terms of regular attendance the effect upon continued membership remains unknown.

In terms of staff one of our Ministers left to ministry in France and we gained a new minister to replace him. We also employed two new lay workers whose work is focused on West Preston.

During the period of lock down most of our lay staff were furloughed which, although sensible in financial terms, had a significant impact on the work of the churches and increased the pressures on other members of staff.

### **Property**

The buildings in the circuit are largely well maintained by the property groups of each church. As reported previously Lea Methodist Church has closed and the Trustees are still dealing with the complexities of legal arrangements for the disposal of that property while managing the significant challenges of vandalism to an empty building.

Hoole Methodists are worshipping at God's Acre Chapel, the Consecrated Burial Ground which is next door to the Chapel that was their previous home and which is no longer fit for purpose. The sale of the now vacant Chapel is progressing.

Penwortham Methodist Church is having to face closure for a further 6 months while the Environment Agency builds flood defences.

Central Methodist Church is working with the Foxton Centre on possibilities to support the homeless out of their building

On a positive note, we have a number of new preachers and a successful candidate for the diaconal order.

Trustees continue to offer significant support to:

- The employment of a full-time Children's Youth & Families Worker at Fulwood Methodist Church.
- The established work in Preston city centre alongside the homeless, marginalized and vulnerable - including the employment of a Project Manager for the Olive Grove Café.
- The setting up of two Wellbeing cafés, one in Bamber Bridge and the other in Ashton, working in collaboration with NHS and other community organisations.
- The development of One2One Listening project and the running of Acorn Listening Courses which are open to all.
- Education through the two Methodist Schools in the circuit and a commitment to the interfaith chaplaincy team at University of Central Lancashire.
- Lay chaplain in Royal Preston Hospital. The Methodist Chaplain has retired but we have a new chaplain who is working well across denominations.

- The Lancashire Methodist District's World Church partners in Sierra Leone and Papua New Guinea.

In 11 Church Buildings and one Community Centre, the Circuit continues to provide Community & Worship facilities thereby enabling creative engagement in local neighbourhoods.

In the latter half of the year the trustees embarked on a consultation process termed Hopes and Dreams. This is the beginning of the formulation of a strategy which we hope will lead us out of covid as an organisation with leaner trustee model churches working closely together with a stronger sense of circuit identity.

When able to be open for public worship, the Circuit continued to produce a quarterly preaching plan to ensure regular acts of public worship take place at each of the Methodist Churches including one ecumenical partnership in its geographical area. These are open to all people without charge. Ministers' stipends have been covered and manses kept in reasonable repair and District expenses met. A part-time Circuit Administrator continued to be supported by the Circuit

The appointed Property Group continued to oversee and manage Circuit Property effectively and to provide advice to churches. The appointed Treasurer continued to support and advise the Trustees and develop financial management.

The Circuit would not be able to provide such service without the continued support and work of individual churches, the Ministry Team, Circuit Stewards and Treasurer.

### **Financial Review**

Assessments raised decreased by 4.58% on the previous year. Ministerial stipends, Lay Worker salaries, with associated NIC and pension costs, increased by 8.4%. Fixtures depreciated by £2,790 consistent with depreciation policy resulting in a Total Asset Net Book Value of £1,482,128. There was a deficiency in the General Fund of £186,928 and an increase of £64,315 in the Model Trust Fund. The sale of the Broadwood Close manse resulted in a write out of £249K (asset net book value) from the General Fund and the inclusion of sale proceeds, after legal and professional fees of £273.8K, credited to the Model Trust Fund. Significant reductions from the Model Trust Fund were £89.5k CPF Levy re Broadwood Close, £24.2k Annual contribution to the District Advance Fund and £98.6K for various draw-downs, principally Lay Worker salaries £58.5k and Manse Building Works £20.8k. Inclusive of Designated and Restricted Funds, Total Funds decreased by £122,615 from £2,149,904 to £2,027,289.

Funds available are sufficient to permit the Circuit to continue in operation in the medium term, given the continued support of the individual churches, which has already been promised for the next church year.

### **Reserves Policy & Risk Assessment**

The Trustees review the major risks which the Circuit faces and consider that there are none which would stop the Circuit from maintaining its objectives. Support from individual churches has been promised for the forthcoming year.

The Reserves Policy for the Preston Ribble Circuit is to hold a sum equivalent to 3 months' average expenditure thereby enabling the monthly payment of stipends and business expenses for five Ministers, (4 full time, one part time), monthly salaries and expenses for 7 lay employees in addition to our contribution to the District and Connexion, paid quarterly.

This policy, as supported by the Model Trust Fund, should be sufficient to meet any unforeseen items of major expenditure on manses and enable continued funding of planned strategic objectives, consistent with the Circuit's Strategy and Resources Review.

### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Circuit's financial activities during the year and of its' financial position at the end of the year. In preparing those financial statements, The Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Circuit will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Account and Report) Regulations and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Circuit and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

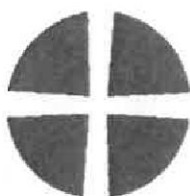
### **Approval**

This Report was approved by the Trustees on *23 March 2022* and signed on their behalf.

Signature



Rev J Wild (Superintendent Minister)



**Circuit  
Accruals Accounts  
2020-2021**

**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
for the year ended 31 August 2021

**Preston Ribble Methodist**

**Circuit**

Registered Charity - Registration number

**1135004**

**Lancashire**

**District No / Circuit No**

**21 /11**

**Ministers**

Rev Jane Wild
Rev Barbara Pettitt
Rev Karen Le Mouton
Rev Janet Titterton
Rev M Grimsley

**Circuit Stewards**

Mr John Spencer (Senior Circuit Steward)
Mrs Jan Astley
Mrs Judith Gallagher
Mrs Gillian Ferris
Mrs Wendy Bennett
Mr Ben Riley

**Circuit Treasurer**

Mr Robert Matthews
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2021

		Notes to the accounts	General Fund (Unrestric- ted)	Circuit Model Trust (Unrestric- ted)	Designate d Funds (Unrestric- ted)	Restrict- ed Funds	Endowme- nt Funds	Total 2020- 21
			£	£	£	£	£	£
<b>Income</b>								
1	Donations and legacies							-
2	Income from monetary investments		236	1,772		169	2	2,179
3	Income from investment properties							-
4	Assessments on Churches		382,000					382,000
5	Capital Receipts		- 273,785	273,785				-
6	Grants received	4	19,895					19,895
7	Other Charitable Income	5	58,542					58,542
8	<b>Total Income</b>		<b>186,888</b>	<b>275,557</b>		<b>169</b>	<b>2</b>	<b>462,616</b>
<b>Expenditure</b>								
9	Grants and Donations	6		5,000				5,000
10	Salaries and associated Costs	9	287,631	58,500				346,131
11	Property Maintenance/Additions		3,559	31,630				35,189
12	Connexional Assessments & MT levy			113,732				113,732
13	District Assessment & Levy		86,844					86,844
14	Depreciation		2,790					2,790
15	Office Expenses		5,999					5,999
16	Other Outgoings	10	45,617	4,315		100	1	50,033
17	<b>Total Charitable Expenditure</b>		<b>432,440</b>	<b>213,177</b>		<b>100</b>	<b>1</b>	<b>645,718</b>
18	Gains/(losses) on monetary investments							-
19	Gains/(losses) on investment properties		24,512					24,512
20	<b>Net income/(expenditure)</b>		<b>- 221,040</b>	<b>62,379</b>		<b>69</b>	<b>1</b>	<b>- 158,591</b>
21	Transfers between funds		63			63		-
22	Other gains/(losses)			1,935		8		1,927
23	Revaluation Reserve Adjustment		34,049					34,049
24	<b>Net movement in funds</b>		<b>- 186,928</b>	<b>64,315</b>		<b>3</b>	<b>1</b>	<b>- 122,615</b>
25	<b>Total funds brought forward</b>		<b>1,440,489</b>	<b>623,717</b>	<b>35,053</b>	<b>50,088</b>	<b>557</b>	<b>2,149,904</b>
26	<b>Total funds carried forward</b>		<b>1,253,561</b>	<b>688,032</b>	<b>35,053</b>	<b>50,085</b>	<b>558</b>	<b>2,027,289</b>

**Balance Sheet as at 31 August 2021**

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
	£	£	£	£	£	£	£

**Fixed Assets**

Circuit Manses & Equipment	13	1,482,128				1,482,128	1,734,191
Investment properties						0	0
Investments	16			50,085	557	50,642	50,645
<b>Total fixed assets</b>		<b>1,482,128</b>	<b>0</b>	<b>0</b>	<b>50,085</b>	<b>557</b>	<b>1,784,836</b>

**Current Assets**

Debtors	17	20,354	165,000			185,354	183,767
Loans by the Circuit						0	0
Investments with TMCP			503,892			503,892	439,577
Central Finance Board Deposits		192,907		35,053		227,960	199,954
Cash at Bank and in hand		2,873				2,873	1,803
<b>Total current assets</b>		<b>216,133</b>	<b>668,892</b>	<b>35,053</b>	<b>0</b>	<b>0</b>	<b>825,101</b>

**Current liabilities**

Creditors (due in under 1 year)	18	59,756	0			59,756	60,179
Grants payable within 2021-22			5,000			5,000	5,000
<b>Total current liabilities</b>		<b>59,756</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,179</b>
<b>Net current assets/liabilities</b>		<b>156,378</b>	<b>663,892</b>	<b>35,053</b>	<b>0</b>	<b>0</b>	<b>759,922</b>

<b>Total assets less current liabilities</b>		<b>1,638,506</b>	<b>663,892</b>	<b>35,053</b>	<b>50,085</b>	<b>557</b>	<b>2,388,093</b>
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<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2020-21						0	0
Loans to the Circuit						0	0
<b>Net assets</b>		<b>1,638,506</b>	<b>663,892</b>	<b>35,053</b>	<b>50,085</b>	<b>557</b>	<b>2,388,093</b>

**Funds of the Circuit**

General Fund (Unrestricted)		1,253,561				1,253,561	1,440,489
Revaluation Reserve		360,805				360,805	394,854
Circuit Model Trust Fund (Unrestricted)		0	688,032			688,032	623,717
Draw Down from Model Trust Fund		24,140	-24,140			0	0
Designated Funds (Unrestricted)				35,053		35,053	35,053
<b>Total Unrestricted Funds</b>						<b>2,337,451</b>	<b>2,494,113</b>
Restricted Funds	16			50,085		50,085	50,088
Endowment Funds	16				557	557	557
<b>Total Funds</b>		<b>1,638,506</b>	<b>663,892</b>	<b>35,053</b>	<b>50,085</b>	<b>557</b>	<b>2,544,758</b>

Signed



Circuit Treasurer



## **Notes to the Accounts**

### **1 Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (effective October 2019).

### **2 Funds**

The funds held consist: 1. General Funds held for any purpose of the Circuit. These funds are Unrestricted. 2. The Circuit Model Trust Fund (CMTF) which has wide purposes defined in Standing Orders and is categorised as Unrestricted. 3. Restricted funds which are held for a narrower purpose. 4. There is a single Endowment fund. Details of each material fund are disclosed in note 16 to these accounts. Any funds may be represented by more than just cash.

### **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 and 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 2015 deemed values, of which the land component is deemed to be Nil. No depreciation is provided on the manse buildings as the trustees consider the current residual fair value (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.

A programme of building works at 4 manses has been undertaken. These works totalled £20,830 and as these are deemed to be renovations to the existing properties, have been charged as repairs in the Income and Expenditure Statement.

Depreciation of Fixtures and Fittings is applied at the rate of 10% per annum, calculated on a straight-line basis, with a full year charged in the year of purchase.

#### **Investment Properties**

Anticipated income in respect of property sales (church and manse) are included as 'Income from Investment Properties' in the Income Statement and in Balance Sheet debtors, both classified under Model Trust Fund.

#### **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

Debtors include the payment in August of September stipends. In addition, monies receivable from Investment Properties disposals are included as Model Trust Fund income. Draw downs from the Model Trust Fund agreed in the year, but not actioned until after year end, are treated as accruals and pre-payments in the General Fund and Model Trust Fund respectively.

### Creditors

Creditors include sundry expenses accrued. Additionally included are the 1st quarter assessment income of the following connexional year received in August 2021 and closed church monies retained but due for external use at a future date.

### 4 Grants Received

Grants totalling £19,895 were claimed under the HMRC's Job Retention Scheme.

### 5 Other Income

	2020/21	2019/20
Rental Income – manses	19,235	17,440
Lay Worker Funding – W. Preston	36,106	10,011
South Fylde – Occupation Costs	2,400	0
Printing Income	801	1,348
Other	0	286
Total	58,542	29,085

Rental Income – manses relates to the continued letting of 38 Darwin Close Longridge and the Manse at 18 Liverpool Old Road, Hoole. The latter is with different tenants from 18<sup>th</sup> June 2021.

Lay Worker Funding - West Preston relates to the sharing of salary costs re both the Children, Youth and Family Worker and the Inclusion Worker, between the circuit and West Preston churches.

South Fylde - Occupation Costs relate to the sharing of the Victoria Road manse by Ministers from Preston Ribble and South Fylde circuits.

### 6 Grants and Donations

The sum of £5,000 was donated to the Citizen UK Preston Chapter, launched in the area on the 10<sup>th</sup> August 2020 of which the Circuit is a Foundation Partner. This is the second of the 2 year commitment to the project. The draw down from the Model Trust Fund is accrued for actioning during 2021/22.

### 7 Payment to Trustees

Payments made to trustees for additional services provided to the circuit by agreement of the Circuit Property Team.

#### Trustee expenses

	2020/21	2019/20
Number of Trustees	1	1
Total amount	£545	£41

Payments relate to redecoration and remedial works at Millersgate manse prior to the new minister moving in.

**8 Fees for examination or audit of the accounts**

	2020/21	2019/20
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	1410	1350
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

**9 Paid employees****Staff Costs paid during the year were:**

	2020/21	2019/20
Gross wages, salaries and benefits in kind	£ 288,887	258,471
Employer's National Insurance costs	£ 23,352	21,448
Pension costs	£ 33,892	36,097
<b>Total staff costs</b>	<b>£ 346,131</b>	<b>316,016</b>

**Average number of full-time equivalent employees in the year were:**

10.0	10.5
------	------

**10 Other Outgoings**

	2020/21	2019/20
Manse Running Costs	£ 18,880	24,651
Ministers' Expenses (travel, telephone, other)	£ 6,667	12,249
Legal Costs – Central Basement Negotiations	£ 5,980	5,803
URC Contribution	£ 4,640	3,444
Removal Costs and Property Inspection	£ 2,910	0
Quinquennials	£ 1,800	3,600
Lay Worker Expenses	£ 2,151	4,430
Other – Unrestricted	£ 6,024	7,558
TMCP Admin – CMTF & Restricted	£ 981	847
<b>Total</b>	<b>50,033</b>	<b>62,582</b>

## 11 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are capital commitments of £4,926 with respect to new window installation at the Millersgate Manse. A deposit of £600 has been paid and is reported in the current year.

No Contingent liabilities were identified at 31st August 2021.

## 12 For information only Money received and passed on to External Organisations

**Balance brought forward from last year**

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

**Balance carried forward**

2020/21	2019/20
£	£
0	330
2,452	1,542
2,452	1,872
0	0

**13 Tangible Fixed Assets****Cost or valuation**

	<b>Land £</b>	<b>Manse £</b>	<b>Other buildings £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Payments on account and assets under construction £</b>	<b>Total £</b>
Balance brought forward	0	1,717,448	0	27,903		1,745,351
Additions						
Revaluations (+/-)						
Disposals (-)		249,273				249,273
Transfers * (+/-)						
Balance carried forward	0	1,468,175		27,903		1,496,078

**Accumulated depreciation**

Balance brought forward				11,160		11,160
Depreciation charge for year (-)				2,790		2,790
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward				13,950		13,950

**Net book value**

Brought forward	0	1,717,448	0	16,743		1,734,191
Carried forward	0	1,468,175	0	13,953		1,482,128

**14 Investment assets**

No investment assets currently held.

The circuit has no common investment fund holdings

**15 Loans**

The Circuit currently has no loans

# 16 Analysis of restricted and endowment funds

2020-21

Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Bequests & Former Circuits	3,074	12	20	0	3,066	Support for individuals in specific need
Surplus Trust Funds	1,890	6	6	0	1,890	
Former Guttridge/Deepdale	45,123	152	146	0	45,129	Work of the circuit – restricted under CPD Work of the circuit – restricted under CPD
Total Restricted Funds	50,087	170	172		50,085	
Endowment Fund	557	1	1		557	A single bequest - unrestricted

## Comparative analysis of restricted and endowment funds 2019-2020

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Bequests & Former Circuits	3,070	26	26	4	3,074	Support for individuals in specific need
Surplus Trust Fund	1,890	16	16	0	1,890	
Former Guttridge/Deepdale	45,123	387	387	0	45,123	Work of the circuit – restricted under CPD Work of the circuit – restricted under CPD
Total Restricted Funds	50,083	429	429	4	50,087	
Endowment Fund	553	5	0	-1	557	A single bequest - unrestricted



## 17. Analysis debtors

	2020/21	2019/20
Lea Church Accrued Income	165,000	165,000
Stipends in advance	12,783	12,632
Pre-Payment Citizen UK	5,000	5,000
Manse Expenses	1,502	1,153
JRS Accrued Income	996	0
Other Debtors	73	24
Accrued Income	0	-42
<b>Total Debtors</b>	<b>185,354</b>	<b>183,767</b>

Accrued Income, Lea Church (MTF).

£165K remaining as an income reserve in respect of the anticipated sale proceeds for the Lea Church site. Negotiations are still on-going.

Pre-Payment Citizen UK.

£5K relates to the grant to Citizen UK, (year 2) the draw down from MTF is pre-paid in General Funds, above and accrued in MTF, see Creditors below.

## 18. Analysis of Creditors/Grants Payable

	2020/21	2019/20
Assessments in advance	31,109	30,249
Lea Church Balances	20,852	20,852
Accrual Citizen UK	5,000	5,000
Lay Worker Salaries	2,994	0
Lea Church Legal Fees	2,700	0
Central Legal Costs	0	2,464
Other	2,101	6,614
<b>Total Creditors</b>	<b>64,756</b>	<b>65,179</b>

Lea Church Balances are funds remaining following ceasing of worship at that location. Treatment of the funds to be decided upon in consultation with Lea Church members.

Accrual Citizen UK, £5K - see note 17.

Lea Church Legal Fees £2.7K relate to the protracted negotiations with Preston City Council and Gateway Housing concerning the sale of the Church and Bungalow – see note 17.

## 19 Related party Transactions

There are no related party transactions to report in the financial year to 31<sup>st</sup> August 2021.

## Preston Ribble Methodist Circuit

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below\*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the

(3) I have /have not\* obtained independent verification of all investments with the Trustees for Methodist Church

Name of independent examiner

ANTHEA GRANGE

Signature of independent examiner

Anthea Grange

Relevant Professional qualification of independent examiner

F. C. A.

Name of firm (where appropriate)

DOUGLASS GRANGE

Address

STANLEY HOUSE, PHOENIX PARK, BLAKEWATER ROAD  
BLACK BURN BB1 5RW

Date

26.4.22

\* Please delete or circle as appropriate

## Preston Ribble Methodist Circuit

### DECLARATIONS

**Treasurer**

I confirm that these accrual based accounts for the year ended 31 August 2021 have been prepared from the records of the Circuit and all include funds under the control of the Circuit Meeting.

**Signature of Treasurer**

R. Matthews

Date 23 March 2022

Name of Treasurer

ROBERT MATTHEWS

**Address**

11 MOORHEY DRIVE PENWORTHAM PRESTON PR1 0SS

**Presentation to the Circuit Meeting for approval.**

I confirm that the annual report and accounts for the year ended 31 Aug 2021 were, ~~or will be~~\* presented to the Circuit at its meeting on \_\_\_\_\_ and were approved \_\_\_\_\_

23 March 2012

**Signature of the Chair of the meeting**

58641 d

Name of the Chair of the meeting

✓ S WILD

Date \_\_\_\_\_

23.4.22

## Independent Examiner's Report to the Trustees of the

\_\_\_\_\_ Circuit

**This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August**

2021

### Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 ( the Charities Act) and that an independent examination is needed.

**It is my responsibility to:**

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act;
- to state whether particular matters have come to my attention.

\* Please delete or circle as appropriate