

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales · Charity number 1135868

Details

Other names CHORLEY METHODIST CIRCUIT

Status Registered

Legal form Other

Registered 2010-05-10

Register [View on the Charity Commission register](#)

Contact

Address 16 Little Close
Farington Moss
Leyland
PR26 6QU

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Website chorleyandleylandmethodists.org

Activities

Objects: 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.

Activities: The Chorley & Leyland Circuit organises and resources ministers and local preachers to lead public worship open to all without charge. This takes place at each of the 11 Methodist Churches, including the one Local Ecumenical Partnership. All churches are encouraged to engage with the wider community, offering premises where appropriate. Trustees have had regard to the guidance on public benefit.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** U8NDEFINED. IN PRACTICE, LOCAL.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£765,109	£396,187	£2,073,977	5
2024-08-31	£583,672	£364,279	£2,178,320	5
2023-08-31	£928,289	£1,020,975	£1,737,552	7
2022-08-31	£314,311	£392,927	-	-
2021-08-31	£383,924	£388,927	-	-
2020-08-31	£546,639	£416,411	£1,818,852	8

Trustees

Name	Role	Appointed
ANGELA ELIZABETH MELLING		
Alan Edge		2018-09-18
BRYAN ANTHONY NOON		2011-10-27
Beryl Irene Frankish		2014-03-28
CAROL SHAPLEY		2017-09-01
CAROLYN HOTHERSALL		2011-10-27
CHRIS HOWARD		
CHRIS HULSE		
CHRIS STAFFORD		2017-09-01
CHRISTINE TETLOW		2017-09-01
COLIN NAYLOR		2017-09-01
DAVID WILLIAM HULSE BSC		
DEACON ELLEN MONK WINSTANLEY		2011-10-27
DEACON SYLVIE ROSE NICHOLLS		2011-10-27
DENNIS KELSALL		2017-09-01
Frank Robinson		2013-12-18
GEOFF HORTON		
JANET HAZEL HORTON		
JEFF WHITTLE		2011-11-03
JIM FISHWICK		
KEITH JAMES ASHTON		
Kath Owen		2017-09-01
LINCOLN SHIELDS		
LINDA HESTON		2013-10-02
Leigh Naylor		2019-09-17
Louise Mary Taylor		2021-03-16
MARGARET BIBBY		2014-10-10

Name	Role	Appointed
Mark Saunders		2019-09-17
NORMA KLUNDER		2012-08-01
PHILIPPA GERRARD		2017-09-01
RUTH MALARKEY		2022-09-14
Raymond Duncan Frost		2013-12-18
Rev ANDREW JOHN MASHITER		
Rev Gillian Fiona McBride		2019-09-16
Rev Helen Margaret Millward		2021-09-15
Rev Karen Amanda Hilsden		2020-09-16
Rev ROGER STUBBINGS		
Ryan Francis Scott		2019-09-17
SANDRA MERCER		
SIMON HARDACRE		2014-12-10
WILLIAM STAFFORD		2017-09-01
YVONNE BEVERLEY TAYLOR		2011-11-03
Yvonne Lancaster		2017-09-01

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



Chorley & Leyland Methodist Circuit

**TRUSTEES' ANNUAL REPORT &
ACCOUNTS**

For the year ending 31 August 2025

Registered Charity Number: 1135868

Circuit Number: 01/08

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

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Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Reference and Administrative Details

Registered Charity Name:	Chorley and Leyland Methodist Circuit
Charity Registration Number:	1155868
Methodist Circuit Number:	01/08
Principle Office:	c/o Hillside Methodist Church, Brinscall, Chorley, PR26 6QU
Circuit Meeting Member (Trustees)	See Page 4
Solicitors:	Sintons, The Cube, Barrack Road, Newcastle upon Tyne, NE4 6DB
Investment Bankers:	Central Finance Board of the Methodist Church, Methodist Church House, 25 Tavistock Place, London, WC1H 9SF Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ
Bankers:	Cooperative Bank PLC, PO Box 150, Skelmersdale, WN8 6GG
Property Advisors:	Peter E Gilkes & Co, 44 Market Street, Chorley, PR7 2SE Lee Hough 8 Eaton Avenue, Chorley PR7 7NA
Independent Examiner:	Mrs J Adams, 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Trustees

Ministers	Ministers in Other Appointments
Rev'd G McBride (Chair) *	None
Rev'd K Hilsden*	
Rev'd H Millward*	
Dcn E Monk Winstanley	
Rev M Wiffen (Associate)	

*Co Superintendents

Circuit Stewards	Circuit Secretary
Mrs B Frankish	Mrs S Hamilton
Mr D Kelsall	
Mr T Melling (Resigned 16/09/25)	
Mr R Scott (Treasurer)	
Ms L Taylor	
Mrs Y Taylor	
Mrs C Wroe	

Local Preachers, Worship Leaders, Supernumerary Ministers and Church Representatives

Mr K Ashton	Mrs M Bibby	Mr A Blackledge	Mr K Brown
Mrs R Brown	Mrs C Eccles	Mr A Edge	Mr J Fishwick
Mr D Frost	Mrs P Gerrard	Mr S Hardacre	Mrs L Heston
Mr G Horton	Mrs J Horton	Mrs C Hothersall	Mr C Howard
Mr D Hulse	Mrs C Hulse	Mrs N Klunder	Mrs Y Lancaster
Mrs R Malarkey	Mr D Marston	Rev A Mashiter	Mrs A Melling
Mrs S Mercer	Mr C Naylor	Mrs L Naylor	Dcn S Nicholls (Resigned 21 May 25)
Mr B Noon	Mrs K Owen	Mrs C Rhodes (appointed 18 May 25)	Mr F Robinson
Mr F Ryding	Mrs S Ryding	Mr M Saunders	Mrs C Shapley
Mr L Shields	Mrs C Stafford (resigned 19 Jun 25)	Mr W Stafford (resigned 10 June 25)	Rev R Stubbings
Mrs C Tetlow	Mr J Whittle	Mrs P Ward	

Trustees Annual Report for the Year Ended 31st August 2025

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st August 2025.

The financial statements comply with the Charities Act 2011, and 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).

Objectives and Activities

Worship

Public Worship, open to all without charge, remained one of the main activities where people engage with the church. All churches held regular Sunday morning worship (some occasionally holding two services on some Sundays and a couple held regular evening service). With just a few exceptions, these are organised and led by preachers (often ministers) deployed by the circuit but aided by others such as stewards and musicians. Several united services were organised by the circuit across the churches.

Local Churches organise their own special services and other events around the major festivals, especially **Christmas** and **Easter** and commemorations such as **Remembrance Sunday**. These are often occasions when people with limited connection with the Church were made especially welcome.

Several of our churches have continued to offer messy church as an alternative form of worship. As part of the work with Sanctuary seekers a Bible Study in Farsi continues to be held.

Staffing

During the year the circuit continued to resource, support and deploy paid staff (four ordained Ministers), together with the newly appointed (from 1st September 2024) full time Circuit Governance, Compliance, Communication, and Property Officer, Michael Brennan, and many lay volunteers in work across the circuit and in the community.

Rev 'ds Gill McBride, Helen Millward and Karen Hilsden continue as Co Superintendents, sharing out the responsibilities based on their gifts and graces.

Kai Bland in the role of Lay Worker supporting both Midge Hall and Leyland Churches throughout the year continuing the outreach work being done in that area, especially with the Sanctuary seekers. Kai's contract ended on 5th January 2026, and we thank Kai for all her work as she moves on to take up a new opportunity.

Achievements and Performance

Ministry of all God's People and Spiritual Growth

Deacon Ellen Monk Winstanley has continued to develop Spiritual Growth ministry across the Circuit. Experiences have been offered for people across the Circuit to explore their faith and spiritual growth through exploring the an Advent Bible Study across the Circuit linked through all the churches in Sunday Worship, a Pilgrimage Retreat with Jill Baker, a Lent Bible Study again across the Circuit- including looking at "The Room Where it Happens" a Lent study on the musical Hamilton, Dream Whispering- looking at our goals and dreams in life, and a Theology Book Club based on David Wilkinson's book "When I Pray What Does God Do?" We also ran a Disciple Fast Track Bible Study over 9 months looking in depth at the Bible. The conversation and open questions about faith in these experiences has enabled people across the Circuit to grow in their faith and discipleship. Going forward we are looking at a Worship Leaders Course, a Retreat Day with David Hardman on "Faith and Politics" and a Pilgrimage around our area discovering how we can let the outside world come into our faith. We are also looking at a storytelling experience based on Deacon Ellen's Sabbatical later in the new year.

Schools

We have 4 Methodist or Church of England/Methodist Schools in our Circuit, serving over 1,200 children and their families. We also have connections to many community schools where we have been invited in to share Harvest, Baptism, Communion and to welcome these schools into our churches to share lessons around the church building. We offer regular RE support, worship, support to staff and families and in church worship as we support schools as they face the challenges of educating in today's world. We have continued our ministry of Open the Book in several schools, both faith schools and community schools. We have offered a Godly Play Day across two of our schools and are planning a Godly Play after school club in the coming year. We offer ongoing support to senior leadership and staff through Ofsted and SIAMS (Statutory Inspection of Anglican & Methodist Schools) inspections. There have been several of these this year! Regular class worship and whole school worship has been offered in church allowing children and their parents to experience worship together. We have also offered hospitality opportunities to the school around these worships in church. We offer regular Messy Churches which meet both at school and at church.

Ecumenical

We continue to work ecumenically where we can, and our Methodist Churches take an active role in the work of Churches together in Leyland, Euxton, and Chorley.

Outreach

Outreach – As with many in the local community, several of our churches continue to respond in a variety of ways in offering warm spaces. Local churches are opening their doors on a regular basis to create community spaces where people are welcome, fed, and given space to socialise, responding to the needs of isolation and loneliness. In addition, some of our churches are continuing to work with many Sanctuary Seekers, offering support and ongoing supplying of practical needs, as well as advocacy work. One of our churches has also started a worship service for those who are Neuro-Diverse which is becoming a place of help and support. Our churches are constantly looking for opportunities to move beyond the walls of the church to engage in with the community in new ways.

Achievements and Performance cont.

Governance

The Circuit sought to be fully compliant with all aspects of Charity Commission requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's Safeguarding Policy was renewed at the start of the year, and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the General Data Protection Regulations (GDPR) and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting, acts as Managing Trustees for circuit property, which is primarily the manses provided as homes and working environments for the ministerial staff. In addition, because of the academisation of Leyland Infant & Junior schools with effect from 1st April 2024 the Circuit assumed responsibility as Managing Trustees for both these properties.

In December 2024 a further twelve-month licence to occupy the Arley Wood Drive manse was entered into with the existing tenants. The Trustees continue to review this to ensure best use of Charity funds.

The former chapels in Withnell Fold and Heskin were sold in December 2024 and April 2025 respectively. Please see Note 5 in the Financial Statements for more details.

Financial Review

Income for the General Fund for the year ended 31st August 2025 was £338,808 (2024: £321,346) and expenditure £358,898 (2024: £334,423), resulting in a deficit before investment gains & losses of £25,091, (2024: (£13,077)).

The Circuit Model Trust Fund ("CMTF") shows an increase of £291,657, (2024: £191,320) largely due to the net sale proceeds of the former chapels at Withnell Fold and Heskin.

Details of income and expenditure on Designated and Restricted/Endowment Funds can be found in Notes 23c & 24.

Reserves/Reserves Policy

As at 31 August 2025 the total funds of the Circuit were £2,073,977, of which General Funds were £1,255,047 (2024: £1,640,250). Within General Funds, £1,127,686 was held in properties, (2024: £1,533,502), leaving free reserves of £127,360 (2024: £106,648).

Based on annual budgeted operating expenditure for 2025-26 of £354,800, the Circuit currently holds unrestricted reserves equal to 4.3 months of expenditure. The Reserves Policy is to hold a minimum sum equivalent to 6 months' average expenditure. However as has been the case for several years now an element of on-going operating costs have been funded from the CMTF Interest Fund (as permitted in CPD). Assuming this practice is continued this would increase the reserves cover in the General Fund to 5.1 weeks.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Going Concern

Following a review of the financial position at the date of signing these accounts and projections for the following 12 months the Trustees consider that the charity is a going concern.

Structure, governance and management

Governing document

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Governance

The Trustees meet three times a year. Day to day management of the circuit is undertaken by the Circuit Leadership team, comprised of the Ministers and Circuit Stewards listed on Page 4 above.

Appointment of Trustees

Trustees are appointed in accordance with the provisions of CPD

Trustee Induction and Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

In addition to the trustees who served during the year, the Trustees consider the following organisations to be related parties for the purposes of disclosure of related party transactions: With effect from 1st September 2024 the Circuit is part of the North West England District) and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/Methodist Church	Euxton Methodist Church
Eccleston Methodist Church	Hillside Methodist Church
Leyland Methodist Church	Midge Hall Methodist Church
Spendmore Lane Methodist Church	Whittle-le-Woods Methodist Church
Chorley Methodist Church	

Fundraising Standards

The Charity does not carry out any significant fundraising activities

Reference and Administrative Details

Reference and administrative details are shown on Page 1 of this document.

Trustees

The Trustees who served the Charity during the period of the report are as shown on Page 4 of this report

Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these 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 UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the current trustees are aware,

- there is no relevant audit information of which the charitable company's auditors is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Trustees on 11th March 2026 and signed on its behalf by:



Rev'd G McBride - Chair


Trustee

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Chorley & Leyland Methodist Circuit..... No...01/08

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of treasurer  Date 11/3/2026

Name and address of treasurer. Ryan Francis Scott
122 Browndge Road, Lostock Hall, Preston, PR55AE

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 were presented to the Circuit Meeting on 11th March 2026.....

Signature of the Chair of the meeting: 

Rev G McBride..... Date: 11th March 2026.....

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

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

		Unrestricted Funds				
Note No.	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
Income and Endowments						
3	375	0	0	0	375	25
	942	26,249	0	213	27,403	23,333
4	27,480	0	0	0	27,480	22,616
5	299,442	0	0	0	299,442	290,869
6	0	404,840	0	0	404,840	238,302
7	0	0	0	0	0	0
8	0	0	0	0	0	0
	328,239	431,089	0	213	759,540	575,145
	5,569	0	0	0	5,569	8,527
	333,808	431,089	0	213	765,109	583,672
Expenditure						
8	2,367	0	400	0	2,767	3,607
9	229,107	0	0	0	229,107	220,873
10	29,227	0	0	0	29,227	33,738
11	84,603	24,824	0	0	109,427	87,175
	0	0	0	0	0	0
12	2,733	1,455	0	0	4,187	3,092
13	10,863	0	334	10,276	21,473	15,794
	358,898	26,279	734	10,276	396,187	364,279
	(25,091)	404,810	(734)	(10,064)	368,923	219,393
14	0	(108)	0	0	(108)	2,581
15	(976)	0	0	0	(976)	405,816
	(26,091)	0	0	0	(26,091)	
16	(404,840)	0	0	0	(404,840)	(187,022)
	(456,998)	404,702	(734)	(10,064)	(63,093)	440,767
	113,045	(113,045)	0	0	0	0
	(343,953)	291,657	(734)	(10,064)	(63,093)	440,767
	1,640,250	498,882	19,468	19,720	2,178,320	1,737,552
	(41,250)	0	0	0	(41,250)	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	1,255,047	790,539	18,735	9,656	2,073,977	2,178,320

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025**

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Name of Circuit: Chorley & Leyland..... No: 01/08

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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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:.....

Jacqueline Adams

Name of independent examiner: Jacqueline M Adams

Relevant professional qualification of independent examiner: N/a

Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Date:

30 May 2026

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Balance Sheet as at 31 August 2025 - £s

		Unrestricted Funds			Restricted & Endowment Funds	Totals 2025	Totals 2024
Note No.	General Fund	Circuit Model Trust Fund	Designated Funds				
Fixed Assets							
	Circuit Manses & Equipment	748,190				748,190	1,127,686
18	Investment properties	379,496				379,496	405,816
18	Investments		38,028			38,028	38,136
19	Total Fixed Assets	1,127,686	38,028			1,165,714	1,571,638
Current Assets							
	Debtors	19,222				19,222	24,313
20	Loans by the Circuit	69,820				69,820	99,870
21	Investments with TMCP		752,511			752,511	460,746
19	Central Finance Board Deposits	11,739		6,969	4,903	23,610	12,059
22	Cash at Bank and in hand	85,599		11,766	4,753	102,118	99,603
22	Total Current Assets	186,380	752,511	18,735	9,656	967,282	696,591
Current liabilities							
	Creditors (due in under 1 year)	59,019				59,019	89,909
23	Grants payable within 1 year						
	Total Current Liabilities	59,019				59,019	89,909
	Net Current Assets/Liabilities	127,361	752,511	18,735	9,656	908,263	606,682
	Total Assets less Current Liabilities	1,255,047	790,539	18,735	9,656	2,073,977	2,178,320
Long term liabilities (due after more than one year)							
	Grants payable after 1 year						
	Loans to the Circuit						
	Net Assets	1,255,047	790,539	18,735	9,656	2,073,977	2,178,320
Funds of the Circuit							
	General Fund	1,255,047				1,255,047	1,640,250
24a/26	Circuit Model Trust Fund		790,539			790,539	498,882
24b/26	Designated Funds			18,735		18,735	19,468
24c/26	Total Unrestricted Funds					2,064,321	2,158,600
	Restricted & Endowment Funds				9,656	9,656	19,720
25/26	Total Funds	1,255,047	790,539	18,735	9,656	2,073,977	2,178,320

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Cash flow statement for the year ended 31 August 2025 - £s

	2025	2024
Cash from operating activities		
Net cash used in operating activities	(60,075)	(27,492)
Cash flows from investing activities		
Dividends, interest and rents from investments	27,403	23,333
Proceeds from the sale of property, plant and equipment	404,840	238,302
Purchase of property, plant and equipment	-	0
TMCP Charges & Levies	(26,279)	(15,194)
Net cash provided by investing activities	405,965	246,441
Cash flows from financing activities		
Loans Granted	(64,000)	0
Grants made from fund b/f	(41,250)	0
Repayments of borrowing	94,050	0
Grants Made	(28,858)	0
Net cash used in financing activities	(40,057)	0
Change in cash and cash equivalents in the reporting period	305,832	218,950
Cash and cash equivalents at the beginning of the reporting period	572,408	260,714
Cash and cash equivalents at the end of the reporting period	878,240	572,408
Reconciliation of net income to net cash flow from operating activities		
	2025	2024
Net income for the reporting period (as per statement of financial activities)	(63,093)	440,767
Adjustments for:		
Profit on the sale of fixed assets		(51,280)
Closed Churches Transferred In	0	(405,816)
Loss on the sale of fixed assets	976	0
Losses on investments	108	(2,581)
Dividends, interest and rents from investments	(27,403)	(23,333)
TMCP Charges & Levies	26,279	15,194
Grants Made	28,858	0
(Increase)/decrease in debtors	5,091	(11,186)
Increase/(decrease) in creditors	(30,890)	10,743
Net cash used in operating activities	(60,075)	(27,492)
Analysis of cash and cash equivalents		
Cash in hand	102,118	99,603
Short term deposit (less than 3 months)	776,121	472,804
Total cash and cash equivalents	878,240	572,408

Notes to the Financial Statements for the year ended 31^s August 2025

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used, and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as Other Income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.

Notes to the Financial Statements for the year ended 31st August 2024

Basis of Accounting and Accounting Policies cont.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

- i. These are capitalised if they can be used for more than one year, and individually cost at least £1,000.
- ii. Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any deprecation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.
- iii. Manses which are no longer required and subsequently offered for sale are revalued at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration, disposal costs and the levy to be charged by the Connexion.

Notes to the Financial Statements for the year ended 31st August 2025

Basis of Accounting and Accounting Policies *cont.*

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manses) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs, Ministers Removal Costs & Training & Development Costs. Further details can be found in Note 23

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

Notes to the Financial Statements for the year ended 31^s August 2025

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC. Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

Presbyters: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

3) Income from Investment Properties

	General Fund	
	2024-25	2023-24
Former Manse - Arley Wood Drive	19,480	12,616
Closed Church - Heskin	8,000	10,000
Total	27,480	22,616

The former manse situated in Arley Wood Drive, Chorley was designated as an Investment Property and following an options appraisal the Trustees decided that it was in the best interests of the Circuit to rent the property and has been let under an annual licence since 27th December 2023.

As a result of the transfer to the Circuit of Heskin Methodist Church, a licence was issued to Nature Trail nursery in September 2023. This arrangement ceased in April 2025 upon the sale of the church.

Letting income is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b).

4) Assessments on Churches

	General Fund	
	2024-25	2023-24
Adlington	4,355	4,205
Chorley Methodist	43,248	42,024
Eccleston	19,580	19,025
Euxton	29,560	28,721
Hillside	42,288	41,030
Leyland Methodist	85,484	83,064
Midge Hall	42,746	41,530
Spendmore Lane	21,624	21,012
Whittle	10,557	10,258
Total	299,442	290,869

The Circuit comprises 9 churches (2024: 9) and each is assessed for a contribution to meet a proportion of the net operating costs of the Circuit. The calculation is based on the budget for the year and assessed based on ordained and lay worker time allocated.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31^s August 2025

5) Capital Receipts

	Circuit Model Trust Fund			
	Withnell Fold	Heskin	Total 2024-25	Total 2023-24
Gross Sale Proceeds	355,000	275,000	630,000	279,730
CPF Levy	(107,814)	(82,080)	(189,893)	(33,482)
Selling Agent Fees	(8,103)	0	(8,103)	(3,448)
Surveyors Fees	(637)	(638)	(1,275)	(1,097)
Legal Fees	(3,540)	(5,580)	(9,120)	(3,240)
Other Fees	(13,186)	(3,583)	(16,769)	(162)
Net Sales Proceeds	221,720	183,120	404,840	238,302

The former church in Withnell Fold was sold in December 2024 and in Heskin in April 2025, yielding net sales proceeds of £221,720 and £183,120 respectively.

The former manse at James Place, Coppull was sold in October 2023 yielding net sales proceeds of £238,302.

6) Grants Received

No grants were received in the year or in 2024.

7) Other Income

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
Trf in - W Fold & Heskin					0	4,589
Rental Income - Nursery	5,220				5,220	2,610
Other	349	0	0	0	349	1,328
Total	5,569	0	0	0	5,569	8,527

Following the Academisation of Leyland Infant and Junior schools in April 2024, the Circuit became Managing Trustee for both these properties. A nursery school occupies two separate parts of the site, one under the terms of a lease and the second under a Tenancy at Will. Rental income totalling £5,220 was received during the year (2024: £2,610) as a result of these agreements.

In 2024 funds transferred in from the two closed churches (Withnell Fold & Heskin) totalled £4,589.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31^s August 2025

8) Grants & Donations

From General Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0	0		0	(1,117)
Spendmore Lane Lighting	857		857	0		0	0
Other	1,250	(1,250)	0	0		0	(1,250)
Total	3,224	(2,367)	857	0	0	0	(2,367)

From Designated Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
3 Generate	400	(400)				0	(400)
Other	0	0	0			0	0
Total	400	(400)	0	0	0	0	(400)

From Funds b/f	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
Leyland Roof	41,250	(41,250)	0			0	(41,250)
Total	41,250	(41,250)	0	0	0	0	(41,250)

Via Funds Transfer from CMTF	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Euxton Solar Panels	6,908	(6,908)	0	0		0	(6,908)
Euxton Roof	19,184	(19,184)	0	0		0	(19,184)
Whittle Boiler	3,690		3690	0		0	0
Total	29,782	(26,092)	3,690	0	0	0	(26,092)

Overall Total	74,656	(70,109)	4,547	0	0	0	(70,109)
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During the year grants and donations totalling £70,109 (2024: £3,067) were made. The grant for the Leyland Roof was funded by converting an equivalent amount of the loan granted in November 2021 (which was held in General Funds) into a grant. The grant for the Euxton Roof was funded by converting an equivalent amount of the loan granted in September 2024 into a grant. This and the grant for the Euxton Solar Panels were funded by a transfer of funds from the CMTF Interest Fund. All 3 grants were approved at the 17th of June 2025 Trustee meeting. See also Note

9) Stipends, Salaries and Associated Costs

a) Presbyters & Deacons

	Full Time	Part Time	General	Designated	2025	2024
Stipends	131,835		131,835		131,835	123,420
National Insurance	14,372		14,372		14,372	12,118
Pensions	24,816		24,816		24,816	31,247
Total Employment Costs	171,023	0	171,023	0	171,023	166,785
Telephone & Internet	2,308	0	2,308		2,308	3,049
Travelling	3,439	0	3,439		3,439	3,067
Total	176,770	0	176,770	0	176,770	172,901

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

a) Notes to the Financial Statements for the year ended 31st August 2025

b) Lay Workers & Admin Staff

	Full Time	Part Time	General	Designated	2025	2024
Salary	44,286		44,286		44,286	41,759
National Insurance	4,232		4,232		4,232	3,039
Pensions	2,652		2,652		2,652	2,046
Total Employment Costs	51,169	0	51,169	0	51,169	46,845
Telephone & Internet	216		216		216	264
Travelling	951		951		951	862
Total	52,336	0	52,336	0	52,336	47,971

c) Totals

	Full Time	Part Time	General	Designated	2025	2024
Stipends, Salaries & Associated Costs	229,107	0	229,107	0	229,107	220,873

d) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

e) Cost of Superintendent, Presbyters & Deacons

The Joint Superintendents of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. One of the Joint Superintendents chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer's NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit, and the Circuit maintains the properties. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical, every seven years. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 9a above.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

10) Property Expenses

During the year the Circuit was Managing Trustee for 3 manses (2023:4), all of which were occupied by the Presbyters. The Circuit was also Managing Trustee for a former manse, Arley Wood Drive, which was designated as investment property with effect from December 2023.

The cost of on-going maintenance and improvements to all properties is current funded on an 'as incurred' basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit also organises and funds the Quinquennial Reports for all Churches and Manses within the circuit.

Prior to their sale the Circuit was also responsible for any property related expenses in respect of 2 closed churches at Withnell Fold and Heskin.

Following the Academisation of Leyland Infant and Junior schools in April 2024 the Circuit became Managing Trustee for both these properties. The Managing Trustees are not responsible for any property or other expenses incurred in respect of these properties.

a) Expenditure on Manses

General Fund								
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Other	Total 2024-25	Total 2023-24
Little Close	2,175	442	989	750	307	0	4,664	3,665
Warton Place	1,672	498	1,592	225	700	0	4,686	2,748
Windsor Drive	2,093	512	4,472	1,029	165	0	8,271	4,090
Total General Funds	5,941	1,452	7,053	2,004	1,172	0	17,622	10,503
Designated Funds								
Little Close							0	0
Windsor Drive							0	0
Warton Place							0	0
Total Designated Funds	0	0	0	0	0	0	0	0
Total - Manses	5,941	1,452	7,053	2,004	1,172	0	17,622	10,503

There was no significant or 'one-off' expenditure on any of the properties during the year or in 2024

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025**

Notes to the Financial Statements for the year ended 31st August 2025

b) Expenditure on Other Property

Description	General Fund		Designated Funds	
	2024-25	2023-24	2024-25	2023-24
Investment Properties	9,154	23,234	0	0
Church Quinquennial Reports	2,451	0	0	0
Total	11,605	23,234	0	0

c) Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Manses	17,622	10,503	0	0	17,622	10,503
Other Property	11,605	23,234	0	0	11,605	23,234
Total	29,227	33,738	0	0	29,227	33,738

11) District Assessment Levy

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
District Expenses	7,730		0		7,730	10,951
Methodist Church Fund	76,873		0		76,873	61,907
Levy - CMTF		24,824			24,824	14,317
Total	84,603	24,824	0	0	109,427	87,175

Due to the incorporation of the Lancashire District into the North West England District with effect from 1st September 2024 a transitional approach to the determination of the District Assessment was put in place. The used the previous year's assessment as adjusted for inflation. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

12) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
Payroll Admin charge	480				480	480
Computer Levy - Ministers	942				942	776
TMCP Investment Management Fees		1,455			1,455	877
Printer Cartridges	572				572	587
Circuit Website	391				391	249
Other Admin Costs	348	0	0	0	348	124
Total	2,733	1,455	0	0	4,187	3,092

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

13) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
Mission, Preaching & Worship						
Supernumery Preacher Expenses	2,993				2,993	2,791
Messy Church - Buckshaw Resources	273		334	381	273	319
	825				1,540	1,557
Other Expenditure						
Training Courses & Events						
Apprenticeship Levy	884				884	855
Staff Retreat/CLT Away Day	1,810				1,810	1,560
Purchase of Rickshaws					0	0
Insurance Premiums	854				854	339
Venue Hire	2,100				2,100	1,370
Professional Fees	646				646	5,411
Other	478	0	0	9,895	10,373	1,593
Total	10,863	0	334	10,276	21,473	15,794

Venue Hire - in 2024 it was agreed that the Circuit would pay a fair room hire fee when church premises were used for circuit events and meetings.

Other (Restricted) – this payment was made to Limitless Adventure C.I.C. an entity set up to continue the work of the Buckshaw Rickshaw Project which was previously undertaken by the Community Pioneer who was employed by the Circuit. The payment was equal to the balance held in the Buckshaw Rickshaw Restricted Fund.

14) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. In 2025 this totalled £1,455 (2024: £877) These costs are included in Office & Administration Expenses in note 12 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	Total 2023-24
CFB Corporate Bond					0	(6,751)
CFB Managed Mixed Fund		57			57	2,217
CFB Managed Fixed Interest Fund		(165)			(165)	7,115
Total		(108)	0	0	(108)	2,581

15) Gain/(loss) on Investment Properties & Manses

2024-25: £976, (2024: £405,816). In 2024 in accordance with CPD the carrying values of the former churches Withnell Fold and Heskin were brought into the Circuit's books. Based on estimated net sales proceeds this totalled £405,816. The eventual net sales proceeds were £404,840, resulting in a loss on disposal of £976

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31^s August 2025

16) Reclassification of Funds

2024-25 £(404,840), (2024, £(187,022)). This arises due to net sale proceeds (see note 5) of properties sold in the year being credited to the CMTF, whereas the carrying value is held in General Funds. The impact on overall reserves is nil.

17) Manses & Other Property

Buildings comprise 4 (2023:65) comprising 3 manses located in Chorley, Leyland & Brinscall together a former manse now designated as an investment property in Chorley.

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	405,816	0	1,127,686	0	0	1,729,622
Additions in the year	0					0
Revaluations						0
less Disposals in the year	(405,816)		0			0
Transfers between Categories	379,496		(379,496)			(379,496)
Total	379,496	0	748,190	0	0	748,190

b) Accumulated Depreciation and Impairment Provisions

Balance brought forward	0		0			0
Depreciation charge for the year	0		0			0
Impairment provisions						0
Revaluations						0
Disposals						0
Transfers						0
Total	0	0	0	0	0	0

c) Net Book Value

Brought Forward	405,816	0	1,127,686	0	0	1,729,622
Carry Forward	379,496	0	748,190	0	0	748,190

d) Schedule of Properties

Property					
Arley Wood Drive (Manse)	379,496				0
Little Close (Manse)		295,000			295,000
Warton Place (Manse)		223,162			223,162
Windsor Drive (Manse)		230,028			230,028
Total	379,496	0	748,190	0	748,190

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

18) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day-to-day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details	Trust Fund - Details					
	Name	Number	Number of Units	Closing Price - £s	CMTF - Trust 9540	Total 2025
CFB Managed Mixed Fund	2C100	5,698	5.427	30,923	30,923	30,866
CFB Managed Fixed Int. Fund	2C122	4,126	1.722	7,105	7,105	7,270
CFB Corporate Bond	2C128			0	0	0
Total Investments				38,028	38,028	38,136
Trustees Interest Fund	2C110	n/a		752,511	752,511	460,746
Total				790,539	790,539	498,882

19) Debtors & Prepayments

All items shown as Debtors as at 31 August 2024 were received during the current financial year. All sums paid in advance as at 31 August 2024 have been released in 2024-25. It is expected that all sums shown debtors & prepayments in advance at 31 August 2025 will be released in 2025-26

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2025	2024
Trade Debtors						
Assessments					0	0
Other	70	0	0		70	640
Total Debtors	70	0	0	0	70	640
Prepayments						
Stipends, Pension & NI	15,091				15,091	14,152
Insurance Premiums	1,539				1,539	1,487
Council Tax & Water Charges	447				447	385
Fees relating to disposal of properties	2,018				2,018	7,194
Funding for 3 Generate	0		0		0	400
Other	57	0	0	0	57	55
Total Prepayments	19,152		0	0	19,152	23,673
Total Debtors & Prepayments	19,222	0	0	0	19,222	24,313

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

20) Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free. The agreed repayment period (if set) is shown in the table below. Grants of £41,250, and £19,842 for the Leyland Roof project and the Euxton Roof project respectively were approved in June 2025 (see Note 11), and these have now been offset against the loans are included in the amounts repaid this year in the table below.

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Leyland Methodist Church - Roof	25-Nov-21	91,000	10 Years	84,870		(41,250)	43,620
Leyland Methodist Church - Boiler	31-Dec-23	15,000	10 Years	15,000			15,000
Euxton Methodist Church - Roof	3-Sep-24	64,000	10 Years	0	64,000	(52,801)	11,199
Total				99,870	64,000	(94,051)	69,819

21) Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2024
Central Finance Board	11,739		6,969	4,903	23,610	12,059
Co-op Bank	85,597		11,766	4,753	102,117	99,602
Royal Bank of Scotland	2		0	0	2	2
Total	97,338	0	18,735	9,656	125,729	111,662

22) Creditors, Accruals and Income in Advance

All items accrued or received in advance as at 31 August 2024 except for the amount relating to the District Assessment were paid or released in 2024-25, and it is expected that the same will occur with all items as at 31 August 2025.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2023
Income in Advance						
Assessments received in advance	42,334				42,334	76,953
Rent - Arley Wood Drive	1,640				1,640	1,398
Total Income in Advance	43,770				43,974	78,351
Creditors & Accruals						
Minister & Staff expenses	203				203	446
District Assessment	9,843				9,843	9,843
Manse Repairs/Council Tax etc. etc.	3,044				3,044	1,177
Other	2,158	0	0	0	2,158	92
Total Creditors & Accruals	15,248				15,248	11,558
Total Creditors (due in under 1 year)	59,019	0	0	0	59,222	89,909

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

23) Unrestricted Funds

a) General Fund

	31-Aug-25	31-Aug-24
Balance	1,315,480	1,640,250

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2025, 86% (2024 72%) of this fund is held as freehold and long leasehold properties, being manses for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 8.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

b) Circuit Model Trust Fund

	31-Aug-25	31-Aug-24
Balance	790,539	498,882

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund.

c) Designated Funds

	31-Aug-25	31-Aug-24
Balance	18,735	19,468

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance as at 31 August 2025 stands at £13,302 (2024: £13,302).

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit and was established over time by designating funds previously held in the General Fund. The fund balance as at 31 August 2025 stands at £906 (2024: £906).

Training & Development Fund – this fund was established during 20-21 to provide support for individuals who are looking to further develop their own faith life with specific training. The balance as at 31st August 2025 stands at £4,486 (2024: £4,820)

Other Designated Fund – this is used to fund ‘one-off’ items that wouldn’t be classed as normal operating expenditure or be covered by one of the other designated funds. This fund the balance as at 31st August 2025 was £40 (2024: £440)

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

24) Restricted and Endowment Funds

	31-Aug-25	31-Aug-24
Balance	9,656	19,720

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board (“CFB”) are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Digital Enabler (RL) – Grants and donations received in 2020-21 for equipment and resources to enable digital ministry. The balance on this fund as at 31st August 2025 was £3,340. (2024: £3,721)

Buckshaw Rickshaw Project (RL) – the brought forward balance in this fund of £9,895 was transferred to Limitless Adventure C.I.C. an entity set up to continue the work of the Buckshaw Rickshaw Project which was previously undertaken by the Community Pioneer who was employed by the Circuit.

Local Preachers (RL) – to be used to support those following their calling to be local preachers. The balance on this fund at 31st August 2025 stood at £3,189. (2024: £3,055)

St Johns School (RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall. The balance as at 31st August 2025 stood at £1,799 (2024: £1,720).

25) Summary of Fund Movements

	Balance at 1 Sep 2024	Income	Expenditure	Curr Yr Movt	Transfers	Fund Reclassification	Gains/Losses	Balance at 31 Aug 2025
General	1,640,250	333,808	(419,332)	(85,525)	106,137	(404,840)	(976)	1,255,046
Circuit Model Trust	498,882	431,089	(33,187)	397,902	(106,137)		(108)	790,539
Total Unrestricted & Undesignated	2,139,132	764,897	(452,519)	312,378	0	(404,840)	(1,084)	2,045,586
Manse Major Repair/Improvement	13,302	0	0	0	0		0	13,302
Presbyters & Deacons Removal	906	0	0	0	0		0	906
Pioneer Ministry	0	0	0	0	0		0	0
Training & Development Fund	4,820	0	(334)	(334)	0		0	4,486
Other Designated	440	0	(400)	(400)	0	0	0	40
Total Designated	19,468	0	(734)	(734)	0	0	0	18,735
Digital Enabler	3,721	0	(381)	(381)	0		0	3,340
Buckshaw Rickshaw Project	9,895	0	(9,895)	(9,895)	0		0	0
Local Preachers	3,055	135	0	135	0		0	3,189
St Johns School	1,720	78	0	78	0		0	1,799
Funds Raised for Community Pioneer	1,328	0	0	0	0		0	1,328
Total Restricted	19,720	213	(10,276)	(10,064)	0	0	0	9,656
Total of All Funds	2,178,320	765,109	(463,529)	301,581	0	(404,840)	(1,084)	2,073,976

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

26) Analysis of Net Assets Between Funds

Fund balances as at 31 August 2025 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024-25	2023-24
Tangible Fixed Assets	748,190	0	0	0	748,190	1,127,686
Fixed Asset investments	379,496	0	0	0	379,496	405,816
Investments	0	38,028	0	0	38,028	38,136
Current Assets	246,813	752,511	18,735	9,656	1,027,715	696,591
Current Liabilities	(59,019)	0	0	0	(59,019)	(89,909)
Creditors Due After One Year	0	0	0	0	0	0
Total Fund Value	1,315,480	790,539	18,735	9,656	2,134,410	2,178,320

27) Related Parties

Receipts from and payments to related parties during the year were as follows: Circuit Assessments totalling £299,442 (2024: £290,869) were received from the Churches within the Circuit (see Note 4 for further details), and payments of £84,603, (2024: £72,858) were made to the North West District in respect of the District Assessment. In addition, the payments scheduled below were made to Trustees of the Circuit for Supernumery Preaching Expenses.

It is not generally Circuit policy to reimburse Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters and Deacons, are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to Supernumerary Ministers for preaching duties they undertake within the churches of the Circuit. These costs are reported as 'Other Outgoings' and details of these payments to Supernumery Ministers who are Trustees are outlined below.

Trustee	2024-25	2023-24
Rev A Mashiter	1,640	1,358
Rev R Stubbings	750	600
Dcn S Nicholls	170	697
Total	2,560	2,655

Note: Dcn S Nicholls resigned as a Trustee on 21st May 2025, therefore the amount disclosed above relates to payments made in the year up to and including this date.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2025

Notes to the Financial Statements for the year ended 31st August 2025

28) Agency Collections & Payments

The receipts and payments below were collected on behalf of the various Methodist Church funds as listed below. Payments were made in September 2025.

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 25
Mission in Britain Fund	1,500		1,500
Property Fund	1,220		1,220
World Mission Fund	200		200
Presbyters and Deacons Fund	1,140		1,140
Training Fund	300		300
JMA	1,223		1,223
Euxton Roof Appeal	100	(100)	0
Total	5,683	(100)	5,583

29) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

30) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2024 nil).

31) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones/broadband at the Circuit Manses. The total annual cost of these is not considered material.

32) Independent Examiner

The independent examiner provided no additional services during the year.

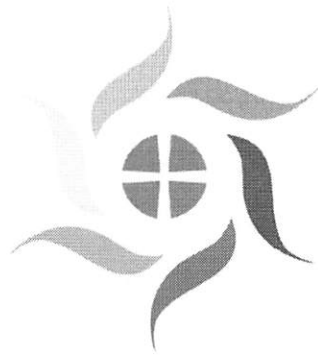
33) Post Balance Sheet Events

On the 4th November 2025 the Circuit purchased a new manse in Leyland with a total acquisition cost of £365,096. The existing manse in Little Close, Leyland is now on the market for sale which is expected to occur in early 2026.

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



Chorley & Leyland Methodist Circuit

**TRUSTEES' ANNUAL REPORT &
ACCOUNTS**

For the year ending 31 August 2024

Registered Charity Number: 1135868

Circuit Number: 01/08

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

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**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Reference and Administrative Details

Registered Charity Name:	Chorley and Leyland Methodist Circuit
Charity Registration Number:	1155868
Methodist Circuit Number:	01/08
Principle Office:	16 Little Close, Leyland, PR26 6QU
Circuit Meeting Member (Trustees)	See Page 4
Solicitors:	Sintons, The Cube, Barrack Road, Newcastle upon Tyne, NE4 6DB
Investment Bankers:	Central Finance Board of the Methodist Church, Methodist Church House, 25 Tavistock Place, London, WC1H 9SF Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ
Bankers:	Cooperative Bank PLC, PO Box 150, Skelmersdale, WN8 6GG
Property Advisors:	Peter E Gilkes & Co, 44 Market Street, Chorley, PR7 2SE
Independent Examiner:	Mrs J Adams, 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Trustees

Ministers	Ministers in Other Appointments
Rev'd G McBride (Chair)	None
Rev'd K Hilsden	
Rev'd H Millward	
Dcn E Monk Winstanley	
Rev M Wiffen (Associate)	

Circuit Stewards	Circuit Secretary
Mrs B Frankish	Mrs S Hamilton (Appointed 17/07/24)
Mr D Kelsall	
Mr T Melling (Treasurer)	
Mr R Scott	
Ms L Taylor	
Mrs Y Taylor	
Mrs C Wroe	

Local Preachers, Worship Leaders, Supernumerary Ministers and Church Representatives

Mrs M Abel (Resigned 31/08/24)	Mr K Ashton	Mrs M Bibby	Mr A Blackledge (Appointed 17/09/24)
Mr K Brown (Appointed 17/09/24)	Mrs R Brown (Appointed 17/09/24)	Rev J Clasper (Resigned 31/08/24)	Miss A Cupit (Resigned 31/08/24)
Mrs S Draper (Resigned 31/08/24)	Miss L Duckworth (Resigned 29/10/23)	Mrs F Eccles (Resigned 31/08/24)	Mrs C Eccles (Appointed 17/09/24)
Mr A Edge	Mr J Fishwick	Mr D Frost	Mrs P Gerrard
Mr S Hardacre	Mrs M Harris (Resigned 10/10/23)	Mr T Harris (Resigned 10/10/23)	Mrs L Heston
Mr G Horton	Mrs J Horton	Mrs C Hothersall (Appointed 17/09/24)	Mr C Howard
Mr D Hulse	Mrs C Hulse	Mrs N Klunder	Mrs Y Lancaster
Mrs R Malarkey	Mr D Marston (Appointed 17/09/24)	Rev A Mashiter	Mrs A Melling
Mrs S Mercer	Mrs H Molyneux (Resigned 31/08/24)	Mrs R Moss (Resigned 31/08/24)	Mr C Naylor
Mrs L Naylor	Dcn S Nicholls	Mr B Noon	Mrs J Owen (Resigned 31/08/24)
Mrs K Owen	Mr F Robinson	Mr F Ryding	Mrs S Ryding
Mr M Saunders	Mrs C Shapley	Mr L Shields	Mrs C Stafford
Mr W Stafford	Rev R Stubbings	Mrs C Tetlow	Mr J Whittle
Mrs P Ward			

Trustees Annual Report for the Year Ended 31st August 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 30 May 2024.

The financial statements comply with the Charities Act 2011, and 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).

Objectives and Activities

Worship

Public Worship, open to all without charge, remained one of the main activities where people engage with the church. All churches held regular Sunday morning worship (some occasionally holding two services on some Sundays and a couple held regular evening service). With just a few exceptions, these are organised and led by preachers (often ministers) deployed by the circuit, but aided by others such as stewards and musicians. Several united services were organised by the circuit across the churches.

Local Churches organise their own special services and other events around the major festivals, especially **Christmas** and **Easter** and commemorations such as **Remembrance Sunday**. These are often occasions when people with limited connection with the Church were made especially welcome.

A number of our churches have continued to offer messy church as an alternative form of worship. As part of the work with Sanctuary seekers a Bible Study in Farsi continues to be held.

Staffing

During the year the circuit continued to resource, support and deploy paid staff (four ordained Ministers), a part-time Circuit Administrative Assistant (for part of the year), a full-time Pioneer Ministry Enabler, until December 2023 and many lay volunteers in work across the circuit and in the community.

Following the curtailment of our previous Superintendent minister, Rev'd Gordon Gresswell due to ill health, we are thankful to Rev 'ds Gill McBride, Helen Millward and Karen Hilsden who have now taken joint responsibility for the Circuit Superintendency for the foreseeable future. Also, to Rev'd's Helen Millward, Karen Hilsden, Martin Wiffen, and Dcn Ellen Monk Winstanley for taking on the pastoral responsibility for Rev'd Gordons churches.

We continue to employ Kia Bland in the role of Lay Worker supporting both Midge Hall and Leyland Churches and have been pleased to see the continued growth in the outreach work being done in that area, especially with the Sanctuary seekers.

We also give thanks to Naomi Parkinson and Sue Proctor for temporarily supporting us in the Circuit Administrator role during the year. This allowed time for discernment as to what was needed in terms of administration support for the Circuit and we are pleased to welcome Michael Brennan into the role of Governance, Compliance, Communication, and Property Officer with effect from 1st September 2024.

The contract period for the Pioneer Ministry Enabler role held by Andrew Kesiak ended on 31st December 2023 and we thank Andrew for his work during the five years of the role and wish him well for the future.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Achievements and Performance

Ministry of all God's People and Spiritual Growth

Deacon Ellen Monk Winstanley has continued to develop Spiritual Growth ministry across the Circuit. Experiences have been offered for people across the Circuit to explore their faith and spiritual growth through exploring the Faith and Mental Health Course, Bereavement Reflection Groups, The Divine Heart of Darkness Retreat with Cathy Bird, Pastoral Skills Training and much more. As we go forward, we are offering an Advent Bible Study across the Circuit linked through all the churches in Sunday Worship, a Pilgrimage Retreat with Jill Baker, a Lent Bible Study again across the Circuit, Dream Whispering- looking at our goals and dreams in life, and a Theology Book Club.

Schools

We have 4 Methodist or Church of England/Methodist Schools in our Circuit, serving over 1,200 children and their families. We also have connections to many community schools where we have been invited in to share Harvest, Baptism, Communion and to welcome these schools into our churches to share lessons around the church building. We offer regular RE support, worship, support to staff and families and in church worship as we support schools as they face the challenges of educating in today's world. We have continued our ministry of Open the Book in several schools, both faith schools and community schools. We have offered a Godly Play Day and a John Wesley Lifepath day to schools this year and are currently planning more of these. We offer ongoing support to senior leadership and staff through Ofsted and SIAMS (Statutory Inspection of Anglican & Methodist Schools) inspections. There have been several of these this year!

We have also provided vital support in the experience of two of our schools in Leyland becoming an academy as well as in the interviewing and appointment of a new Executive Head Teacher. We also supported St Johns in Brinscall with their process for the appointment of a new Head Teacher. Regular class worship and whole school worship has been offered in church allowing children and their parents to experience worship together. We have also offered hospitality opportunities to the school around these worships in church. We offer regular Messy Churches which meet both at school and at church.

Ecumenical

We continue to work ecumenically where we can, and our Methodist Churches take an active role in the work of Churches together in Leyland, Euxton, and Chorley.

Outreach

Outreach – As with many in the local community, several of our churches continue to respond in a variety of ways in offering warm spaces. Local churches are opening their doors on a regular basis to create community spaces where people are welcome, fed, and given space to socialise, responding to the needs of isolation and loneliness. In addition, some of our churches are continuing to work with many Sanctuary Seekers, offering support and ongoing supplying of practical needs, as well as advocacy work. One of our churches has also started a worship service for those who are Neuro-Diverse which is becoming a place of help and support. Our churches are constantly looking for opportunities to move beyond the walls of the church to engage in with the community in new ways.

Achievements and Performance cont.

Governance

The Circuit sought to be fully compliant with all aspects of Charity Commission requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's Safeguarding Policy was renewed at the start of the year and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the General Data Protection Regulations (GDPR) and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting, acts as Managing Trustees for circuit property, which is primarily the manses provided as homes and working environments for the ministerial staff. In addition, as a result of the academisation of Leyland Infant & Junior schools with effect from 1st April 2024 the Circuit assumed responsibility as Managing Trustees for both these properties.

The redundant manse (James Place) in Coppull was sold in October 2023. In December 2024 a further twelve-month licence to occupy the Arley Wood Drive manse was entered into with the existing tenants. The Trustees continue to review this to ensure best use of Charity funds.

The former chapels in Withnell Fold and Heskin transferred to become the responsibility of the Circuit during the year and these were sold in December 2024 and March 2025 respectively. Please see Note 15 in the Financial Statements for more details.

Financial Review

Income for the General Fund for the year ended 31st August 2024 was £331,346 (2023: £303,229) and expenditure £334,423 (2023: £350,900), resulting in a deficit before investment gains & losses of £13,077, (2022: (£48,671)).

The Circuit Model Trust fund shows an increase of £191,320, largely due to the net sale proceeds of a former manses. The impact on overall funds was zero as the carrying value of these properties was held in General Funds which is then released in the 'Reclassification of Funds' line on the Statement of Financial Activities.

Details of income and expenditure on Designated and Restricted/Endowment Funds can be found in Notes 23c & 24.

Reserves/Reserves Policy

As at 31 August 2024 the total funds of the Circuit were £2,178,320, of which £1,978,280 was held in properties, a further £39,188 in Designated & Restricted Funds and £498,882 in the CMTF held with TMCP. This leaves a total of £106,748 of 'free' reserves in the General Fund. The first call on these funds is to cover the operating expenses of the Circuit. Based on annual budgeted operating expenditure for 2024-25 of £344,344, the Circuit currently holds unrestricted reserves equal to 3.72 months of expenditure. The Reserves Policy is to hold a minimum sum equivalent to 6 months' average expenditure. The Trustees are comfortable with this position as the Trustees Interest Fund, held with TMCP, stands at £460,746 as at 31st August 2024. Whilst there are restrictions on the use of this fund it can be used for some specific operating costs, which are included in the budgeted operating expenditure.

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Going Concern

Following a review of the financial position at the date of signing these accounts and projections for the following 12 months the Trustees consider that the charity is a going concern.

Structure, governance and management

Governing document

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Governance

The Trustees meet three times a year. Day to day management of the circuit is undertaken by the Circuit Leadership team, comprised of the Ministers and Circuit Stewards listed on Page 4 above..

Appointment of Trustees

Trustees are appointed in accordance with the provisions of CPD

Trustee Induction and Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

In addition to the trustees who served during the year, the Trustees consider the following organisations to be related parties for the purposes of disclosure of related party transactions: The Circuit is part of the Lancashire District (with effect from 1st September 2024 the North West England District) and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/Methodist Church	Euxton Methodist Church
Eccleston Methodist Church	Hillside Methodist Church
Leyland Methodist Church	Midge Hall Methodist Church
Spendmore Lane Methodist Church	Whittle-le-Woods Methodist Church
Chorley Methodist Church	

Fundraising Standards

The Charity does not carry out any significant fundraising activities

Reference and Administrative Details

Reference and administrative details are shown on Page 1 of this document.

Trustees

The Trustees who served the Charity during the period of the report are as shown on Page 2 of this report

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these 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 UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the current trustees are aware,

- there is no relevant audit information of which the charitable company's auditors is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Trustees on 12th March 2025 and signed on its behalf by:



Rev'd G McBride - Chair

Trustee

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Chorley & Leyland Methodist Circuit..... No...01/08

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of treasurer *TJ Melling* Date..... *17/6/25*

Name and address of treasurer. Timothy J Melling, F.C.C.A.

16 Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit Meeting on 12th March 2025.....

Signature of the Chair of the meeting: *G McBride*

Rev G McBride..... Date: 12th March 2025.....

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Name of Circuit: Chorley & Leyland..... No: 01/08

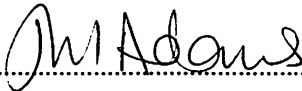
Basis of Independent Examiner's Report

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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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: .....

Name of independent examiner: Jacqueline M Adams

Relevant professional qualification of independent examiner: N/a

Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Date: 17/06/2025.....

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

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

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Total 2023-24	Total 2022-23
	General Fund	Circuit Model Trust Fund	Designated Funds			
Income and Endowments						
Donations and legacies	25	0	0	0	25	0
Income from monetary investments	637	22,463	0	233	23,333	6,100
Income from investment properties	22,616	0	0	0	22,616	0
Assessments on Churches	290,869	0	0	0	290,869	300,484
Capital Receipts	0	238,302	0	0	238,302	609,001
Grants received	0	0	0	0	0	12,255
Other charitable activities	0	0	0	0	0	103
Total from Charitable Activities	314,147	260,765	0	233	575,145	927,943
Other income	7,199	0	0	1,328	8,527	346
Total Income and Endowments	321,346	260,765	0	1,561	583,672	928,289
Expenditure						
Grants and donations	2,117	0	1,470	20	3,607	4,537
Salaries and associated costs	205,537	0	15,335	0	220,873	261,334
Property	33,738	0	0	0	33,738	31,062
District Assessment & Levy	77,203	14,317	(4,345)	0	87,175	88,919
Depreciation	0	0	0	0	0	0
Office expenses	2,209	877	7	0	3,092	3,346
Other outgoings	13,619	(0)	1,557	619	15,794	22,775
Total Charitable Expenditure	334,423	15,193	14,024	639	364,279	411,974
Net Incoming Resources /(Resources Expended before Investment Gains /(Losses)	(13,077)	245,571	(14,024)	922	219,393	516,316
Gain/(loss) monetary investments	0	2,581	0	0	2,581	(1,661)
Gain/(loss) investment properties & manses	405,816	0	0	0	405,816	(54,571)
Reclassification of Funds	(187,022)	0	0	0	(187,022)	(609,001)
Net Income/(Expenditure)	205,717	248,152	(14,024)	922	440,767	(148,918)
Transfers between funds	58,867	(56,832)	(2,035)	0	0	0
Other gains/(losses)	0	0	0	0	0	0
Net Movement in Funds	264,584	191,320	(16,058)	922	440,767	(148,918)
Total funds brought forward	1,375,667	307,562	35,527	18,797	1,737,552	1,886,470
less Loans Repaid	0	0	0	0	0	0
add back Future Instalments of Grants	0	0	0	0	0	0
Grant Instalment Provisions Released	0	0	0	0	0	0
Total Funds Carried Forward	1,640,250	498,882	19,468	19,720	2,178,320	1,737,552

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Balance Sheet as at 31 August 2024 - £s

	Note No.	Unrestricted Funds			Restricted & Endowment Funds	Totals 2024	Totals 2023
		General Fund	Circuit Model Trust Fund	Designated Funds			
Fixed Assets							
Circuit Manses & Equipment	17 a-d	1,127,686				1,127,686	1,127,686
Investment properties	17 a-d	405,816				405,816	187,022
Investments	18		38,136			38,136	35,555
Total Fixed Assets		1,533,502	38,136			1,571,638	1,350,263
Current Assets							
Debtors	19	24,313		(0)		24,313	21,998
Loans by the Circuit	20	99,870				99,870	91,000
Investments with TMCP	21		460,746			460,746	272,006
Central Finance Board Deposits	21			7,369	4,690	12,059	24,874
Cash at Bank and in hand	21	72,474		12,100	15,030	99,603	56,577
Total Current Assets		196,657	460,746	19,468	19,720	696,591	466,455
Current liabilities							
Creditors (due in under 1 year)	22	89,909		(0)		89,909	79,166
Grants payable within 1 year							
Total Current Liabilities		89,909		(0)		89,909	79,166
Net Current Assets/Liabilities		106,748	460,746	19,468	19,720	606,682	387,289
Total Assets less Current Liabilities		1,640,250	498,882	19,468	19,720	2,178,320	1,737,552
Long term liabilities (due after more than one year)							
Grants payable after 1 year							
Loans to the Circuit							
Net Assets		1,640,250	498,882	19,468	19,720	2,178,320	1,737,552
Funds of the Circuit							
General Fund	23a/25	1,640,250				1,640,250	1,375,667
Circuit Model Trust Fund	23b/25		498,882			498,882	307,562
Designated Funds	23c/25			19,468		19,468	35,527
Total Unrestricted Funds						2,158,600	1,718,755
Restricted & Endowment Funds	24/25				19,720	19,720	18,797
Total Funds		1,640,250	498,882	19,468	19,720	2,178,320	1,737,552

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Cash Flow Statement for the year ended 31 August 2024

	2024	2023
Cash from operating activities		
Net cash used in operating activities	(27,492)	(137,921)
Cash flows from investing activities		
Dividends, interest and rents from investments	23,333	6,100
Proceeds from the sale of property, plant and equipment	238,302	609,001
Purchase of property, plant and equipment		0
TMCP Charges & Levies	(15,194)	(3,246)
Net cash provided by investing activities	246,441	611,856
Cash flows from financing activities		
Loans Granted		0
New borrowing		0
Repayments of borrowing	0	(379,206)
Interest Paid	0	(1,985)
Net cash used in financing activities	0	(381,191)
Change in cash and cash equivalents in the reporting period	218,950	92,744
Cash and cash equivalents at the beginning of the reporting period	353,457	260,714
Cash and cash equivalents at the end of the reporting period	572,408	353,457
Reconciliation of net income to net cash flow from operating activities		
	2024	2023
Net income for the reporting period (as per statement of financial activities)	440,767	(148,918)
Adjustments for:		
Profit on the sale of fixed assets	(51,280)	(7,065)
Closed Churches Transferred In	(405,816)	
Loss on the sale of fixed assets	0	61,636
Losses on investments	(2,581)	1,661
Dividends, interest and rents from investments	(23,333)	(6,100)
TMCP Charges & Levies	15,194	3,246
Interest Paid	(0)	1,985
(increase)/decrease in debtors	(11,186)	3,121
increase/(decrease) in creditors	10,743	(47,487)
Net cash used in operating activities	(27,492)	(137,921)
Analysis of cash and cash equivalents		
Cash in hand	99,603	56,577
Short term deposit (less than 3 months)	472,804	296,881
Total cash and cash equivalents	572,408	353,457

Notes to the Financial Statements for the year ended 31st August 2024

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as Other Income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.
- The collection from Churches and payment over of their contributions to the Circuit nominated 'Charity of the Year.'

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Notes to the Financial Statements for the year ended 31st August 2024

Basis of Accounting and Accounting Policies cont.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

- i. These are capitalised if they can be used for more than one year, and individually cost at least £1,000.
- ii. Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any depreciation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.
- iii. Manses which are no longer required and subsequently offered for sale are revalued at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration, disposal costs and the levy to be charged by the Connexion.

Notes to the Financial Statements for the year ended 31st August 2024

Basis of Accounting and Accounting Policies cont.

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102, and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manses) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs and Ministers Removal Costs. Further details can be found in Note 24

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group (comprising mostly, but not exclusively) of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC: Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay employees of the Methodist Church

Presbyters: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order) any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Notes to the Financial Statements for the year ended 31st August 2024

3) Income from Investment Properties

	General Fund	
	2023-24	2022-23
Former Manse - Arley Wood Drive	12,616	0
Closed Church - Heskin	10,000	0
Total	22,616	0

The former manse situated in Arley Wood Drive, Chorley was designated as an Investment Property and following an options appraisal the Trustees decided that it was in the best interests of the Circuit to rent the property, and as a result a 12 month licence was entered on 27th December 2023.

As a result of the transfer to the Circuit of Heskin Methodist Church, a licence was issued to Nature Trail nursery.

Letting income is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b).

4) Assessments on Churches

	General Fund	
	2023-24	2022-23
Adlington	4,205	1,900
Chorley Methodist	42,024	48,238
Eccleston	19,025	21,228
Euxton	28,721	27,591
Hillside	41,030	48,977
Leyland Methodist	83,064	83,968
Midge Hall	41,530	33,775
Spendmore Lane	21,012	22,381
Whittle	10,258	12,427
Total	290,869	300,484

The Circuit comprises 9 churches (2023: 9) and each is assessed for a contribution to meet a proportion of the net operating costs of the Circuit. The calculation is based on the budget for the year and assessed based on ordained and lay worker time allocated. Due to the curtailment of our previous superintendent minister delays in the recruitment of a budgeted lay worker the Trustees approved a rebate of 9.7%. In 2022-23 a rebate of 4% was given as a result in delays in recruitment of a lay worker.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31^s August 2024

5) Capital Receipts

	Circuit Model Trust Fund			
	James Place		Total 2023-24	Total 2022-23
Gross Sale Proceeds	279,730		279,730	715,000
CPF Levy	(33,482)		(33,482)	(89,146)
Selling Agent Fees	(3,448)		(3,448)	(9,031)
Surveyors Fees	(1,097)		(1,097)	(1,768)
Legal Fees	(3,240)		(3,240)	(5,880)
Other Fees	(162)		(162)	(174)
Net Sales Proceeds	238,302	0	238,302	609,001

The former manse at James Place, Coppull was sold in October 2023 yielding net sales proceeds of £238,302. In 2023 two former manses were sold yielding net sales proceeds of £609,001.

6) Grants Received

No grants were received in the year. In 2023 grants totalling £12,225 were received in the year (2022: £10,927), primarily from the Lancashire District for funding for the Pioneer Ministry Enabler post.

7) Other Income

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
Trf in - W Fold & Heskin	4,589				4,589	0
Rental Income - Nursery	2,610				2,610	
Other	0	0	0	1,328	1,328	50
Total	7,199	0	0	1,328	8,527	50

Other income totalling £8,527 was received in the year (2023: £50), Funds transferred in from the two closed churches totalled £4,589, and following the Academisation of Leyland Infant and Junior schools in April 2024, the Circuit became Managing Trustee for both these properties. A nursery school occupies two separate parts of the site, one under the terms of a lease and the second under a Tenancy at Will. Rental income totalling £2,610 was received during the year as a result of these agreements.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

8) Grants & Donations

From General Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0	0		0	(1,117)
Refugee Support	1,000	(1,000)	0	0		0	(1,000)
Total	2,117	(2,117)	0	0	0	0	(2,117)

From Designated Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
Contactless Giving	610	(610)	0			0	(610)
3 Generate	820	(820)				0	(820)
Other	40	(40)	0			0	(40)
Total	1,470	(1,470)	0	0	0	0	(1,470)
Overall Total	3,587	(3,587)	0	0	0	0	(3,587)

From Restricted Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
Other	20	(20)	0			0	(20)
Total	20	(20)	0	0	0	0	(20)
Overall Total	3,607	(3,607)	0	0	0	0	(3,607)

During the year grants and donations totalling £3,067 (2023: £4,537) were made as outlined above

9) Stipends, Salaries and Associated Costs

a) Presbyters & Deacons

	Full Time	Part Time	General	Designated	2024	2023
Stipends	123,420		123,420		123,420	140,026
National Insurance	12,118		12,118		12,118	13,475
Pensions	31,247		31,247		31,247	36,218
Total Employment Costs	166,785	0	166,785	0	166,785	189,719
Telephone & Internet	3,049	0	3,049		3,049	2,731
Travelling	3,067	0	3,067		3,067	3,708
Removal & Relocation			0		0	0
Total	172,901	0	172,901	0	172,901	196,158

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

b) Lay Workers & Admin Staff

	Full Time	Part Time	General	Designated	2024	2023
Salary	24,742	3,365	28,107	13,653	41,759	55,492
National Insurance	2,136	7	2,143	897	3,039	4,326
Pensions	1,474	0	1,474	572	2,046	3,323
Total Employment Costs	28,352	3,372	31,724	15,121	46,845	63,141
Telephone & Internet	113	1	114	150	264	972
Travelling	761	37	798	64	862	1,063
Total	29,226	3,410	32,636	15,335	47,971	65,175

c) Totals

	Full Time	Part Time	General	Designated	2024	2023
Stipends, Salaries & Associated Costs	202,127	3,410	205,537	15,335	220,873	261,334

d) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

e) Cost of Superintendent, Presbyters & Deacons

The Joint Superintendents of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. One of the Joint Superintendents chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer's NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the properties. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical, every seven years. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 9a above.

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Notes to the Financial Statements for the year ended 31st August 2024

10) Property Expenses

During the year the Circuit was Managing Trustee for 3 manses (2023:4), all of which were occupied by the Presbyters. The Circuit was also Managing Trustee for a former manse, James Place, which was sold in October 2023 and also for a former manse Arely Wood Drive , which was designated as investment property with effect from December 2023.

The cost of on-going maintenance and improvements to all properties is current funded on an ‘as incurred’ basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit is also responsible for any property related expenses in respect of 2 closed churches, Withnell Fold and Heskin Methodist churches, as well as Quinquennial Reports for all Churches and Manses within the circuit.

Following the Academisation of Leyland Infant and Junior schools in April 2024 the Circuit became Managing Trustee for both these properties. No property expenses are incurred in respect of these properties.

a) Expenditure on Manses

General Fund								
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Other	Total 2023-24	Total 2022-23
Arley Wood Drive						0	0	5,216
Canberra Road						0	0	6,287
Little Close	2,025	429	407	218	587	0	3,665	3,499
Millfield Road						0	0	624
Warton Place	1,600	483	305	0	360	0	2,748	2,777
Windsor Drive	1,529	496	1,074	72	918	0	4,090	4,121
Total General Funds	5,154	1,408	1,786	290	1,865	0	10,503	22,524
Designated Funds								
Arley Wood Drive							0	0
Windsor Drive							0	0
Warton Place							0	0
Total Designated Funds	0	0	0	0	0	0	0	0
Total - Manses	5,154	1,408	1,786	290	1,865	0	10,503	22,524

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Notes to the Financial Statements for the year ended 31st August 2024

b) Expenditure on Other Property

Description	General Fund		Designated Funds	
	2023-24	2022-23	2023-24	2022-23
Investment Properties	23,234	8,063	0	0
Church Quinquennial Reports	0	475	0	0
Total	23,234	8,538	0	0

c) Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Manses	10,503	22,524	0	0	10,503	22,524
Other Properties	23,234	8,538	0	0	23,234	8,538
Total	33,738	31,062	0	0	33,738	31,062

11) District Assessment Levy

The District Assessment is calculated relative to the proportion of Staffing (Presbyters, Deacons and Mission staff) of all Circuits within the Lancashire District. Presbyters & Deacons, attract a weighting of 1.50 per Fte and Mission Staff a weighting of 1.0 per Fte. The amounts included in Designated Funds relate to the Pioneer Ministry Enabler. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
District Expenses	11,604		(653)		10,951	12,321
Methodist Church Fund Levy - CMTF	65,599	14,317	(3,692)		61,907	73,663
Total	77,203	14,317	(4,345)	0	87,175	88,919

12) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
Payroll Admin charge	480				480	480
Computer Levy - Ministers	776				776	880
TMCP Investment Management Fees		877			877	310
Printer Cartridges	587				587	363
Conference Minutes & CPD	0				0	283
Office Equipment					0	369
Circuit Website	249				249	249
Other Admin Costs	117	0	7	0	124	413
Total	2,209	877	7	0	3,092	3,346

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31^s August 2024

13) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
Mission, Preaching & Worship						
Supernumery Preacher Expenses	2,791				2,791	2,618
Messy Church - Buckshaw Resources	319		1,557		319	467
	0				1,557	2,701
Other Expenditure						
Training Courses & Events						94
Apprenticeship Levy	855				855	991
Staff Retreat/CLT Away Day	1,560				1,560	1,089
Purchase of Rickshaws					0	9,186
Interest Paid					0	1,985
Venue Hire	1,370				1,370	928
Professional Fees	5,411				5,411	2,335
Other	1,313	(0)	0	619	1,932	380
Total	13,619	(0)	1,557	619	15,794	22,775

14) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. Details of these by fund are listed below. None of the individual amounts are considered material but the totals by Fund category are shown in Note 12 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
CFB Corporate Bond		(6,751)			(6,751)	(379)
CFB Managed Mixed Fund		2,217			2,217	(1,271)
CFB Managed Fixed Interest Fund		7,115			7,115	(12)
Total		2,581	0	0	2,581	(1,661)

15) Gain/(loss) on Investment Properties & Manses

2023-24: 408,816, (2023: £ (54,571) During the year, in accordance with CPD, the Circuit became the Managing Trustees of 2 former churches, Withnell Fold Methodist Church and Heskin Methodist Church. The sale of Withnell Fold completed on 27th December 2024 and the sale of Heskin is planned to complete in mid-March 2025. Accordingly, the net sales proceeds have been used to record the carrying values of these two assets as at 31st August 2024. As there were no values previously attributed to them this then results in gains of £329,534 & £266,826 respectively.

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

16) Reclassification of Funds

2022-23 £(187,022), (2022, £(609,001)). This arises due to net sale proceeds (see note 6) of properties sold in the year are credited to the CMTF, whereas the carrying value is held in General Funds. The impact on overall reserves is nil.

17) Manses & Other Property

Buildings comprise 6 (2023: 5) comprising 3 manses located in Chorley, Leyland & Brinscall together with 2 closed churches

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	187,022	0	1,127,686	0	0	1,729,622
Additions in the year	405,816					0
Revaluations						0
less Disposals in the year	(187,022)		0			0
Transfers between Categories						0
Total	405,816	0	1,127,686	0	0	1,127,686

b) Accumulated Depreciation and Impairment Provisions

Balance brought forward	0	0			0
Depreciation charge for the year	0	0			0
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Total	0	0	0	0	0

c) Net Book Value

Brought Forward	187,022	0	1,127,686	0	0	1,729,622
Carry Forward	405,816	0	1,127,686	0	0	1,127,686

d) Schedule of Properties

Property					
Arley Wood Drive (Manse)		379,496			379,496
Little Close (Manse)		295,000			295,000
Warton Place (Manse)		223,162			223,162
Windsor Drive (Manse)		230,028			230,028
Heskin (Closed Church)	184,096	0			0
Withnell Fold (Closed Church)	221,720	0			0
Total	405,816	0	1,127,686	0	1,127,686

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

18) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day-to-day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details	Trust Fund - Details					
Name	Number	Number of Units	Closing Price - £s	CMTF - Trust 9540	Total 2024	2023
CFB Managed Mixed Fund	2C100	5,698	5.417	30,866	30,866	28,650
CFB Managed Fixed Int. Fund	2C122	4,126	1.762	7,270	7,270	155
CFB Corporate Bond	2C128			0	0	6,751
Total Investments				38,136	38,136	35,555
Trustees Interest Fund	2C110	n/a		460,746	460,746	272,006
Total				498,882	498,882	307,562

19) Debtors & Prepayments

All items shown as Debtors as at 31 August 2023 were received during the current financial year. All sums paid in advance at 31 August 2023 have been released in 2023-24, with the exception of fees relating to the disposal of properties, £1,370. It is expected that all sums shown debtors & prepayments in advance at 31 August 2024 will be released in 2024-25

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2024	2023
Trade Debtors						
Assessments					0	0
Other	640	0	0		640	0
Total Debtors	640	0	0	0	640	0
Prepayments						
Stipends, Pension & NI	14,152				14,152	17,052
Insurance Premiums	1,487				1,487	1,857
Council Tax & Water Charges	385				385	306
Fees relating to disposal of properties	7,194				7,194	1,370
Funding for 3 Generate	400		0		400	1,260
Other	55	0	0	0	55	152
Total Prepayments	23,673		0	0	23,673	21,998
Total Debtors & Prepayments	24,313	0	0	0	24,313	21,998

**Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024**

Notes to the Financial Statements for the year ended 31st August 2024

20) Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free. The agreed repayment period (if set) is shown in the table below. The loan granted on 25th November 2021 to Leyland is to assist with essential major roof repairs, and the loan granted on 31 December 2023 was to assist Leyland with their boiler replacement project.

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Leyland Methodist Church	25-Nov-21	91,000		91,000	0	(6,130)	84,870
Leyland Methodist Church	31-Dec-23	15,000		0	15,000		15,000
Leyland Methodist Church	28-Feb-24	5,704	1 Year	0	5,704	(5,704)	0
Total				91,000	20,704	(11,834)	99,870

21) Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest. Where possible the Restricted Funds are all held in specific bank accounts. The allocation of the balances across General and Designated Funds is arbitrary, but wherever possible balances are not shown as negative.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2023
Central Finance Board	(7,551)		14,920	4,690	12,059	24,874
Co-op Bank	80,024		4,548	15,030	99,602	56,555
Royal Bank of Scotland	2		0	0	2	22
Total	72,474	0	19,468	19,720	111,662	81,451

22) Creditors, Accruals and Income in Advance

All items accrued or received in advance at 31 August 2023 were paid or released in 2023-24, and it is expected that the same will occur with all items as at 31 August 2024.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2023
Income in Advance						
Assessments received in advance	76,953				76,953	44,756
Rent - Arley Wood Drive	1,398				1,398	0
Total Income in Advance	78,351				78,351	44,756
Creditors & Accruals						
Minister & Staff expenses	446				446	159
Ministers Removal Expenses			0		0	0
Circuit Assessment Rebate					0	12,462
District Assessment	9,843				9,843	19,686
Manse Repairs/Council Tax etc.	1,177		0		1,177	1,764
Other	92	0	0	0	92	339
Total Creditors & Accruals	11,558		0		11,558	34,410
Total Creditors (due in under 1 year)	89,909	0	0	0	89,909	79,166

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31^s August 2024

23) Unrestricted Funds

a) General Fund

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2024, 72% (2023 82%) of this fund is held as freehold and long leasehold properties, being manses for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 8.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

	31-Aug-24	31-Aug-23
Balance	1,640,250	1,375,667

b) Circuit Model Trust Fund

	31-Aug-24	31-Aug-23
Balance	498,882	307,562

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund.

c) Designated Funds

	31-Aug-24	31-Aug-23
Balance	19,468	35,527

These funds are to serve specific purposes, but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance at 31 August 2024 stands at £13,302 (2022: £13,302).

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit, and was established over time by designating funds previously held in the General Fund. The fund balance at 31 August 2024 stands at £906 (2022: £906).

Training & Development Fund – this fund was established during 20-21 to provide support for individuals who are looking to further develop their own faith life with specific training. The balance as at 31st August 2024 stands at £4,820 (2023: £5,883)

Other Designated Fund – this is used to fund 'one-off' items that wouldn't be classed as normal operating expenditure or be covered by one of the other designated funds. This fund was fully utilised during the year bringing the balance as at 31st August 2024 to 0 (2023: £847)

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

24) Restricted and Endowment Funds

	31-Aug-24	31-Aug-23
Balance	19,720	18,797

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board (“CFB”) are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Digital Enabler (RL) – Grants and donations received in 2020-21 for equipment and resources to enable digital ministry. The balance on this fund as at 31st August 2024 was £3,721. (2022: £4,341)

Buckshaw Rickshaw Project (RL) – Grants and fundraising to be used to support the Buckshaw Rickshaw project. The balance on this fund now stands at £9,895 (2023: £9,895).

Local Preachers (RL) – to be used to support those following their calling to be local preachers. The balance on this fund at 31st August 2024 stood at £3,055. (2023: £2,907)

St Johns School (RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall. The balance as at 31st August 2024 stood at £1,720 (2023: £1,630).

25) Summary of Fund Movements

	Balance at 1 Sep 2023	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31 Aug 2024
General	1,375,667	321,346	(334,423)	56,832	218,794	1,638,216
Circuit Model Trust	307,562	260,765	(15,193)	(56,832)	2,581	498,882
Total Unrestricted & Undesignated	1,683,228	582,110	(349,616)	0	221,375	2,137,098
Manse Major Repair/Improvement	13,302	0	0	0	0	13,302
Presbyters & Deacons Removal	906	0	0	0	0	906
Pioneer Ministry	14,588	0	(12,554)	0	0	2,035
Contactless Giving	0	0	0	0	0	0
Training & Development Fund	5,883	0	0	(1,063)	0	4,820
Other Designated	847	0	(1,470)	1,063	0	440
Total Designated	35,527	0	(14,024)	0	0	21,503
Digital Enabler	4,341	0	(619)	0	0	3,721
Buckshaw Rickshaw Project	9,895	0	0	0	0	9,895
Local Preachers	2,907	148	0	0	0	3,055
St Johns School	1,635	86	0	0	0	1,720
Funds Raised for Community Pioneer	0	1,328	0	0	0	1,328
Network	20	0	(20)	0	0	(0)
Total Restricted	18,797	1,561	(639)	0	0	19,720
Total of All Funds	1,737,552	583,672	(364,279)	0	221,375	2,178,320

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

26) Analysis of Net Assets Between Funds

Fund balances at 31 August 2024 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	2022
Tangible Fixed Assets	1,127,686	0	0	0	1,127,686	1,729,622
Fixed Asset investments	405,816	0	0	0	405,816	248,658
Investments	0	38,136	0	0	38,136	35,555
Current Assets	196,657	460,746	19,468	19,720	696,591	465,738
Current Liabilities	(89,909)	0	0	0	(89,909)	(67,626)
Creditors Due After One Year	0	0	0	0	0	0
Total Fund Value	1,640,250	498,882	19,468	19,720	2,178,320	2,411,947

27) Related Parties

Receipts from and payments to related party during the year were as follows: Circuit Assessments totalling £290,869 (2023: £300,484) were received from the Churches within the Circuit during the year (see Note 4 for further details), and payments of £72,858, (2023: £85,894) were made to the Lancashire District in respect of the District Assessment. In addition, the payments scheduled below were made to Trustees of the Circuit for Supernumerary Preaching Expenses.

It is not generally Circuit policy to reimburse Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters and Deacons, are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to Supernumerary Ministers for preaching duties they undertake within the churches of the Circuit. These costs are reported as 'Other Outgoings' and details of these payments to Supernumerary Ministers who are Trustees are outlined below.

Trustee	2023-24	2022-23
Rev A Mashiter	1,358	1,179
Rev R Stubbings	600	700
Dcn S Nicholls	697	683
Total	2,655	2,562

28) Agency Collections & Payments

The receipts and payments below were collected on behalf of and paid to the various Methodist Church funds as listed below.

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 24
Mission in Britain Fund	1,490	(1,490)	0
Property Fund	1,520	(1,520)	0
World Mission Fund	400	(400)	0
Presbyters and Deacons Fund	1,290	(1,290)	0
Training Fund	400	(400)	0
JMA	939	(939)	0
Total	6,039	(6,039)	0

Chorley & Leyland Methodist Circuit
Trustees Report & Accounts for the Year Ending 31st August 2024

Notes to the Financial Statements for the year ended 31st August 2024

29) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

30) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2024 nil).

31) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones/broadband at the Circuit Manses. The total annual cost of these is not considered material.

32) Independent Examiner

The independent examiner provided no additional services during the year.

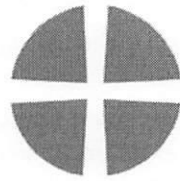
33) Post Balance Sheet Events

On the 27th December 2024 the sale of Withnell Fold Church was completed. The carrying value of this asset as at 31st August 2024 of £221,720 reflects the actual sale proceeds net of both the costs incurred in the sale and the CPF levy,

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



CHORLEY AND LEYLAND
METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT & ACCOUNTS

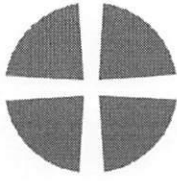
for the year ended

31 AUGUST 2023



Registered Charity No. 1135868

Introduction



Welcome to the 2022-2023 Annual Report for the Chorley & Leyland Methodist Circuit.

According to the Standing Orders of the Methodist Church, *“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help.”* (SO 500 (1)).

The Chorley & Leyland Circuit gives a strategic lead in the work of God in and through our 11 churches, and celebrating our four primary schools (Methodist or CofE / Methodist) reaching out in witness and service to our communities.

This report offers insights into the main activities of our Circuit; our local churches produce their own reports

Church Vision & Priorities



Following two years of being impacted by COVID restrictions, this year was fully ‘back to normal’ with churches resuming gathered worship and in person events and gatherings. However, we did also continue to offer on-line worship each week, which enables many people to worship with us in their own time and in their own place. The Circuit continues to be ‘Growing in Christ’, both individually and collectively. Each of the rainbow colours in our logo, represents one of our key priority areas of working, and updates for each of these is provided below.

Ministry of All God’s People/Spiritual Growth

Following the COVID related delays this area has now been brought to life. The appointment Kai Bland into the position of Lay Worker supporting Rev’d Gill McBride in working with Midge Hall & Leyland Methodist Churches enabled Dcn Ellen Monk-Winstanley’s role to be refocused so that significant amount of her time could be spent in this area.

Experiences have been offered for all people across the Circuit to explore their own faith and spiritual growth through Lenten Quiet Days, The Difference Course, Bereavement Reflection Groups, Open the Book training and a day exploring Depression and the Church. We are finding that as we explore our faith together more opportunities are presenting themselves. As we go forward, we are offering more Empowering All Days that explore aspects of faith and evangelism, retreats around the Divine Heart of Darkness, a Woman at the Well event that explored the story of the Samaritan Woman and much more. Connections are being made and people are beginning to talk about their faith and their questions as a space is created in which to do so.

Creative Communication

The Circuit Communications Team, gathered from a number of our churches, continues its work to develop better communication across, within and beyond our Circuit family of churches. Over the last year continued to offer weekly online worship. This has taken up a large amount of resources to produce the material and to ensure that the output is of the highest quality.

Physical Presence

The responsibility for maintaining and where appropriate developing Church buildings lies with the local Church Councils as Managing Trustees. However, the Circuit does recognise that it does have a role to play in this and is in the process of developing ways of being able to use the financial resources that it has to support the Church Managing Trustees as and when appropriate.

Contagious Pioneering



Our Pioneer Ministry Enabler completed his final full year with us, but for a number of reasons it was agreed that funding for the role would be extended to December 2024. The report below summarises the excellent work that has been done during the past five years.

The '20 Guitars Project' – this offers the opportunity to not only learn to play the guitar but also to receive support and encouragement, and this was especially valuable during the period of COVID restrictions when the group continued on-line. Two groups are now in place and continue to thrive. At the request of the group members our pioneer enabler is looking at ways to continue these groups beyond the end of the role with the Circuit.

The Gregorian Chant Project, was launched in March 2019, and is aimed at reaching, amongst others, those who can't find a place in any of the established Churches, as well as those who define themselves as spiritual but not religious. Regular services continued in the chapel at Lisieux Hall. Ways of continuing these services are being explored

The Music Therapy Sessions in the Buckshaw Retirement Village Retirement Hall have continued and are very much appreciated by the residents.

The Buckshaw Rickshaw Project was developed pre COVID and was due to launch in 2020 but had to be put on hold due to the restrictions. Working alongside Buckshaw Village Church, and Buckshaw Retirement Village this is a project to use Rickshaws to transport the elderly in the village. However, in September 2022 the order was placed for two Rickshaws to be built in Poland, and these were delivered early in 2023 enabling the project to be relaunched in April 2023 at an event with the Speaker of the House of Commons in attendance.

This project has been developed to stand alone and it is envisaged that it will continue. There are some ongoing challenges with finding enough volunteers to drive the Rickshaws but it is hoped that as people see them being used it will encourage others to join. The remaining funds held by the Circuit for this project are 'ring-fenced' in a Restricted Fund but will be released as and when they are required for further developments which are currently being worked on.

The Circuit also continues to be committed to rolling out a strategy and funding for local churches to pioneer new projects, over the coming months and years.

Schools Plus



We have 4 Methodist or Church of England/Methodist schools in our Circuit, serving over 1,200 children and their families. We also have connections to many community schools where lessons have been shared around Christianity. We offer regular RE support, worship, support to staff and families and in church worship as we support schools as they face the challenges of educating in today's world. We have offered Open the Book across several schools and are aiming to train more volunteers to support this work. We offered a Prayer Experience to all the students and staff at Trinity Buckshaw C of E/ Methodist Primary school in the summer term 2023 and continue to work with schools to find more ways to enrich and inspire the children and staff. We offer ongoing support to senior leadership and staff through Ofsted and Siams inspections. Regular class worship and whole school worship has been held in church allowing children and their parents to experience worship together. We have also offered hospitality opportunities to the school community around these worships in church. We are looking at providing a Godly Play Day and a Lifepath experience in the future.

Other

Worship

Public Worship, open to all without charge, remained one of the main activities where people engage with the church. All churches held regular Sunday morning worship (some occasionally holding two services on some Sundays and a couple held regular evening service). With just a few exceptions, these are organised and led by preachers (often ministers) deployed by the circuit, but aided by others such as stewards and musicians. Several united services were organised by the circuit across the churches.

Local Churches organise their own special services and other events around the major festivals, especially **Christmas** and **Easter** and commemorations such as **Remembrance Sunday**. These are often occasions when people with limited connection with the Church were made especially welcome.

A number of our churches have continued to offer messy church as an alternative form of worship. Last year as part of the work with Sanctuary seekers a new Bible Study has started in Farsi, following on from bilingual Baptisms for a number of Iranians.

Staffing

During the year the circuit continued to resource, support and deploy paid staff (five ordained Ministers), a part-time Circuit Administrative Assistant, a full-time Pioneer Ministry Enabler (co-funded by the Lancashire District) and many lay volunteers in work across the circuit and in the community.

We welcomed Rev'd Gordon Gresswell into the Circuit as our new Superintendent, and he and his wife, Sue, moved to Chorley in August 2022, ready to start with us in the new church year from September. Rev'd Gordon was responsible for Eccleston, Whittle and Euxton Churches as well as his duties as Superintendent. Unfortunately, due to ill health he had to relinquish his appointment at the end of the year due to personal reasons. We continue to hold him and Sue in our prayers and we them both well for the future.

We are thankful to Rev 'ds Gill McBride, Helen Millward and Karen Hilsden who have now taken joint responsibility for the Circuit Superintendency for the foreseeable future.

In January 2023 we were pleased to welcome Kai Bland into the role of Lay Worker supporting both Midge Hall and Leyland Churches. Kai's appointment enabled Rev'd Gill McBride to take over pastoral care for Midge Hall which then released time for Dcn Ellen Monk-Winstanley to focus on and develop circuit wide Spiritual Growth opportunities.

After 8 years' service we were sad to see Kathryn Townson, our Circuit Administration Assistant leave at the end of August 2023 to take up a new role. We thank Kathryn for her service and wish her well in the future. Work is on-going on the potential redesign of this role for the future.

The Pioneer Ministry Enabler role held by Andrew Kesiak was due to come to an end at the end of August 2023, however due to a variety of reasons this was extended for a further 4 months. A full report on the work and life of the role is included in the Contagious Pioneering section of this report. We thank Andrew for his work over the past five years and wish him well for the future.

Ecumenical

We continue to work ecumenically where we can, and our Methodist Churches take a very active role in the work of Churches together in Leyland, Euxton, and Chorley.

Outreach

As with many in the local community, several of our churches have responded in a variety of ways to the request to offer warm spaces. Local churches are opening their doors on a regular basis to create community spaces where people are welcome, fed and given space to socialise, responding to the needs of isolation and loneliness.

In addition, some of our churches are also working with Sanctuary seekers, local school families and older members of the community. The work with Sanctuary seekers also involves advocacy work and our lay worker undertakes this. There were also ESOL courses which also included a baking activity to help develop participants English language.

Churches are constantly looking for opportunities to move beyond the walls of the church to engage with the community in new ways.

Our churches continue to support fully the work of local food banks, and are often involved in delivering food parcels and other works of support via our schools.

Governance

The Circuit sought to be fully compliant with all aspects of **Charity Commission** requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's **Safeguarding** Policy was renewed at the start of the year and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the **General Data Protection Regulations (GDPR)** and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting, acts as Managing Trustees for circuit property, which is primarily the manses provided as homes and working environments for the ministerial staff.

The redundant manse (James Place) in Coppull was let out on a lease until February 2022, and was placed on the market in January 2022. After attracting an offer which was acceptable, the potential purchasers withdrew this in April 2022. No further offers were forthcoming at that time, however alternative buyers were eventually found and the property was sold in October 2023.

The Canberra Road manse which was vacated in August 2022 was sold in July 2023.

As a result of Rev'd Gordon Gresswell having to relinquish his appointment the Arley Wood Drive manse became vacant and the Trustees decided to place this on the rental market pending any further staffing decisions. A tenant moved into the property in December 2023 after signed a 12-month lease.

Financial Report

Financial Review

Income for the General Fund for the year ended 31st August 2023 was £302,229 (2022: £282,301) and expenditure £351,468 (2022; £298,601), resulting in a deficit before investment gains & losses of £49,239 (2022; £16,300). This was higher than the planned deficit of £29,315 by £19,924 which was largely due to 'one-off' expenditure on former manses prior to them being sold.

The Circuit Model Trust fund shows an increase of £608,425, largely due to the net sale proceeds of £609,001 from two of the former manses. The impact on overall funds was zero as the carrying value of these properties was held in General Funds which is then released in the 'Reclassification of Funds' line on the Statement of Financial Activities.

Details of income and expenditure on Designated and Restricted/Endowment Funds can be found in Notes 23c, 24 & 25.

Exceptional Items

As at 31st August 2023 the Charity currently had one former manse on the market for sale, and this was subsequently sold in October 2023. Therefore, in line with accounting policy K ii found on page 17 of this report, this property has been revalued as at 31st August 2022 to actual net sales proceeds, including the impact of the Connexional Levy payable. This has resulted in an exceptional loss of £ (61,636). In addition, a gain of £7,065 was recorded on the sale of Canberra Road which occurred in the year, resulting in overall losses on property revaluations/disposals of £ (54,571).

See Note 15 for further details.

Reserves

As at 31 August 2023 the total funds of the Circuit were £1,737,552, of which £1,314,708 was held in properties and a further £54,324 in Designated & Restricted Funds. This leaves a total of £368,520 of 'free' reserves in the General Fund. The first call on these funds is to cover the operating expenses of the Circuit and this is covered in the Circuit Reserves policy. See below for the details of this policy.

Plans for 2023/24 and beyond

In May 2021 the Trustees approved a five-year financial strategy designed to create the financial environment to support the key purpose of the Circuit outlined in the Church Life Review, which is to 'go forth and make disciples', whilst at the same time providing a degree of financial stability for the churches.

The key elements of the strategy were: a revised staffing plan, a manse re-configuration plan and change in the way that the annual assessment was allocated to the churches. The latter is designed to maintain stability in the underlying assessment throughout the five-year period.

The manse re-configuration plan has now been completed as has the method for the allocation of the annual assessments to the churches. The staffing plan has been revised as a result of the changes in the Staffing Section of this report and continues to be reviewed on a regular basis.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum of free reserves equivalent to 6 months' average expenditure. Based on the net available funds held in the General Fund as at 31 August 2023 of £368,520 and annual budgeted operating expenditure for 2023-24 of £374,353, the Circuit currently holds reserves equal to 11.8 months of expenditure.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Chorley and Leyland Methodist Circuit

Registration Charity Number: 1135868

Date of registration: 11 May 2010

Main communication address: tbc

The members of the Chorley and Leyland Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Current Circuit Ministers and Officers

Active Circuit Ministers	Circuit Stewards
Rev'd H Millward (Co-Superintendent)	Mrs B Frankish
Rev'd G McBride (Co-Superintendent)	Mr T Melling
Rev'd K Hilsden (Co-Superintendent)	Mr R Scott
Dcn E Monk-Winstanley	Ms L Taylor
Rev'd M Whiffen (Associate)	Mrs C Wroe
	Mr D Kelsall
Administrator Vacant	Mrs Y Taylor
Mr Tim Melling acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.	
Independent Examiner Mrs Jacquie Adams 2 Stable Mews, Withnell Fold, Chorley PR6 8AR	
Investment Bankers Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ	
Other Bankers Co- Op Bank, PO Box 250 Skelmersdale WN8 6WT	
Solicitors Sintons Solicitors LLP The Cube, Barrack Road, Newcastle. NE24	
Property Advisors Peter E Gilkes & Company, 33 Market Street, Chorley, PR7 2SE	

Aims and Organisation

The Charity's objective is to act as a Resource provider within the area around Chorley and Leyland for the Methodist Church:

"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 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

"The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions".

Public Benefit

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

Structure, Governance and Management

"The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Lancashire District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/Methodist Church	Chorley Methodist Church
Eccleston Methodist Church	Euxton Methodist Church
Leyland Methodist Church	Hillside Methodist Church
Spendmore Lane Methodist Church	Midge Hall Methodist Church
	Whittle-le-Woods Methodist Church

Risk Management

The major risks are identified and monitored by the Circuit Meeting via the Circuit Stewards. Professional advice from either within the Connexion or if necessary, from external advisors is taken as required.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of humans in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Chorley and Leyland Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Chorley and Leyland Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Approved by the Trustees on 12th March 2024 and signed on their behalf by

Rev'd G McBride (Chair)



Appendix A – Full List of Circuit Meeting Members (“Trustees”)

Ministers

Rev G Gresswell (Appointed 1/09/22, Resigned 07/10/ 23)
 Rev H Millward
 Rev K Hilsden
 Dcn E Monk-Winstanley
 Rev G Welsh (Chair)
 Rev M Whiffen (Associate)

Ministers in Other Appointments

None

Circuit Stewards & Meeting Secretary

Miss A Cupit (Resigned 31/08/23)
 Mrs B Frankish
 Mrs C Hothersall (Resigned 31/08/22)
 Mr C Howard (Resigned 31/12/23)
 Mr R Scott
 Mrs L Taylor
 Mr T Melling (Treasurer)
 Mrs K Townson (Circuit Meeting Secretary) (Resigned 31/08/23)

Mrs C Wroe (Appointed 16/03/23)
 Mr D Kelsall (Appointed 16/03/23)
 Mrs Y Taylor (Appointed 14/06/23)

CIRCUIT LOCAL PREACHERS, WORSHIP LEADERS, SUPERN & CHURCH REPRESENTATIVES

Mrs M Abel	Mr K Ashton	Mrs M Bennett (Resigned 01/09/22)	Mrs M Bibby
Rev J Clasper	Mrs J Davenport (Resigned 31/08/2022)	Mrs S Draper	Miss L Duckworth (resigned 29/10/23)
Mrs F Eccles	Mr A Edge	Mr J Fishwick	Mr D Frost
Mrs P Gerrard	Mr S Hardacre	Mrs M Harris (Resigned 10/10/23)	Mr T Harris (Resigned 10/10/23)
Mrs L Heston	Mr G Horton	Mrs J Horton	Mrs C Hulse
Mr D Hulse		Mrs N Klunder	Mrs Y Lancaster
Mr D Leach (Resigned 31/08/23)	Rev A Mashiter	Mrs A Melling	Mrs S Mercer
Mrs H Molyneux (Resigned 06/03/24)	Mrs R Moss	Mr C Naylor	Mrs L Naylor
Deacon S Nicholls	Mr B Noon	Mrs J Owen	Mrs K Owen
Mr F Robinson	Mrs A Sandham (Resigned 31/08/23)	Mr M Saunders	Mrs C Shapley
Mr L Shields	Mrs C Stafford	Mr W Stafford	Rev R Stubbings
Mrs Y Taylor	Mrs C Tetlow	Mr J Whittle	Miss A Cupit (Appointed 01/02/24)
Mrs C Hothersall (Appointed 01/09/24)			

Financial Statements

For the Year Ending 31 August 2023

Statement of Financial Activities for the Year Ending 31st August 2023

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Total 2022-23	Total 2021-22
	General Fund	Circuit Model Trust Fund	Designated Funds			
Income and Endowments						
3	0	0	0	0	0	19,595
	1,296	4,655	0	150	6,100	1,838
4	0	0	0	0	0	5,766
5	300,484	0	0	0	300,484	276,136
6	0	609,001	0	0	609,001	0
7	0	0	11,755	500	12,255	10,927
8	103	0	0	0	103	0
	301,883	613,656	11,755	650	927,943	314,261
	346	0	0	0	346	50
	302,229	613,656	11,755	650	928,289	314,311
Expenditure						
8	1,117	0	3,420	0	4,537	14,333
9	230,571	0	30,762	0	261,334	232,237
10	31,062	0	0	0	31,062	21,633
11	75,373	2,936	10,610	0	88,919	82,496
	0	0	0	0	0	0
12	2,982	310	54	0	3,346	4,195
13	10,362	1,985	0	10,427	22,775	9,057
	351,468	5,231	44,847	10,427	411,974	363,950
	(49,239)	608,425	(33,092)	(9,778)	516,316	(49,639)
14	0	(1,661)	0	0	(1,661)	(3,485)
15	(54,571)	0	0	0	(54,571)	(25,492)
16	(609,001)	0	0	0	(609,001)	0
	(712,811)	606,763	(33,092)	(9,778)	(148,918)	(78,616)
	7,619	(28,710)	21,091	0	0	(0)
	0	0	0	0	0	0
	(705,192)	578,053	(12,001)	(9,778)	(148,918)	(78,616)
	1,701,653	108,714	47,528	28,575	1,886,470	1,965,086
	379,206	(379,206)	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	1,375,667	307,562	35,527	18,797	1,737,552	1,886,470

Balance Sheet as at 31 August 2023

Balance Sheet as at 31 August 2023 - £s

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Totals 2023	Totals 2022
	General Fund	Circuit Model Trust Fund	Designated Funds			
Fixed Assets						
18	1,127,686				1,127,686	1,729,622
18	187,022				187,022	248,658
19		35,555			35,555	37,217
	1,314,708	35,555			1,350,263	2,015,497
Current Assets						
20	20,738		1,260		21,998	25,348
21	91,000				91,000	90,770
19		272,006			272,006	71,498
22	(0)		20,418	4,457	24,874	82,573
22	18,544		23,692	14,341	56,577	106,642
	130,282	272,006	45,370	18,797	466,455	376,832
Current liabilities						
23	69,323		9,843		79,166	505,859
	69,323		9,843		79,166	505,859
	60,959	272,006	35,527	18,797	387,289	(129,027)
Total Assets less Current Liabilities						
	1,375,667	307,562	35,527	18,797	1,737,552	1,886,470
Long term liabilities (due after more than one year)						
	1,375,667	307,562	35,527	18,797	1,737,552	1,886,470
Funds of the Circuit						
24a/26	1,375,667				1,375,667	1,701,653
24b/26		307,562			307,562	108,714
24c/26			35,527		35,527	47,528
					1,718,755	1,857,895
25/26				18,797	18,797	28,575
	1,375,667	307,562	35,527	18,797	1,737,552	1,886,470

Cash Flow Statement for the Year Ended 31st August 2023

Balance Sheet as at 31 August 2023 - £s

		Unrestricted Funds			Restricted & Endowment Funds	Totals 2023	Totals 2022
Note No.	General Fund	Circuit Model Trust Fund	Designated Funds				
Fixed Assets							
	Circuit Manses & Equipment	18	1,127,686			1,127,686	1,729,622
	Investment properties	18	187,022			187,022	248,658
	Investments	19		35,555		35,555	37,217
	Total Fixed Assets		1,314,708	35,555		1,350,263	2,015,497
Current Assets							
	Debtors	20	20,738		1,260	21,998	25,348
	Loans by the Circuit	21	91,000			91,000	90,770
	Investments with TMCP	19		272,006		272,006	71,498
	Central Finance Board Deposits	22	(0)		20,418	4,457	82,573
	Cash at Bank and in hand	22	18,544		23,692	14,341	106,642
	Total Current Assets		130,282	272,006	45,370	18,797	466,455
Current liabilities							
	Creditors (due in under 1 year)	23	69,323		9,843	79,166	505,859
	Grants payable within 1 year						
	Total Current Liabilities		69,323		9,843	79,166	505,859
	Net Current Assets/Liabilities		60,959	272,006	35,527	18,797	(129,027)
	Total Assets less Current Liabilities		1,375,667	307,562	35,527	18,797	1,737,552
Long term liabilities (due after more than one year)							
	Grants payable after 1 year						
	Loans to the Circuit						
	Net Assets		1,375,667	307,562	35,527	18,797	1,886,470

	2023	2022
	£	£
Statement of cash flows		
Cash from operating activities		
Net cash used in operating activities	(138,540)	(12,508)
Cash flows from investing activities		
Dividends, interest and rents from investments	6,100	1,838
Proceeds from the sale of property, plant and equipment	609,001	0
Purchase of property, plant and equipment		(379,496)
TMCP Charges & Levies	(2,626)	(8,839)
Net cash provided by investing activities	612,475	(386,498)
Cash flows from financing activities		
Loans Granted		(85,000)
New borrowing		379,206
Repayments of borrowing	(379,206)	
Interest Paid	(1,985)	
Net cash used in financing activities	(381,191)	294,206
Change in cash and cash equivalents in the reporting period	92,744	(104,800)
Cash and cash equivalents at the beginning of the reporting period	260,714	365,514
Cash and cash equivalents at the end of the reporting period	353,457	260,714
	2,023	2,022
	£	£
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per statement of financial activities)	(148,918)	(78,616)
Adjustments for:		
Profit on the sale of fixed assets	(7,065)	(39,107)
Loss on the sale of fixed assets	61,636	64,599
Losses on investments	1,661	3,485
Dividends, interest and rents from investments	(6,100)	(1,838)
TMCP Charges & Levies	2,626	8,839
Interest Paid	1,985	
(increase)/decrease in debtors	3,121	(6,391)
increase/(decrease) in creditors	(47,487)	36,520
Net cash used in operating activities	(138,540)	(12,508)
Analysis of cash and cash equivalents		
Cash in hand	56,577	106,642
Short term deposit (less than 3 months)	296,881	154,071
Total cash and cash equivalents	353,457	260,714

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit and denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.
- The collection from Churches and payment over of their contributions to the Circuit nominated 'Charity of the Year.'

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

- i. These are capitalised if they can be used for more than one year, and individually cost at least £1,000.
- ii. Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any deprecation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.

Tangible Fixed Assets cont.

- iii. Manses which are no longer required and subsequently offered for sale are revalued at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration, disposal costs and the levy to be charged by the Connexion.

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102, and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manses) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs and Ministers Removal Costs. Further details can be found in Note 24

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group (comprising mostly, but not exclusively) of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC. Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay employees of the Methodist Church

Minister: Probationer or Ordained Methodist Presbyters or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3) Donations and Legacies

The Circuit received donations of £0 during the year (2022, £19,955), as shown below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	Total 2021-22
Christmas Books for Schools					0	14
Digital Enabler Fund					0	0
Buckshaw Rickshaw Project					0	17,581
Other					0	2,000
Total	0	0	0	0	0	19,595

4) Income from Investment Properties

The former manse situated in James Place, Coppull was designated as an Investment Property and put on the market for sale in January 2022, therefore no rental income was received in the year (2022, £5,766). Letting income is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b). The property remained on the market at 31st August 2023, but was sold in October 2023.

5) Assessments on Churches

	General Fund	
	2022-23	2021-22
Adlington	1,900	6,007
Chorley Methodist	48,238	43,757
Eccleston	21,228	18,747
Euxton	27,591	25,171
Hillside	48,977	43,887
Leyland Methodist	83,968	74,072
Midge Hall	33,775	28,370
Spendmore Lane	22,381	19,444
Whittle	12,427	11,932
Withnell Fold	0	4,749
Total	300,484	276,136

The Circuit comprises 9 churches (2022: 10) and each is assessed for a contribution to meet a proportion of the net operating costs of the Circuit. The calculation is based on the budget for the year and assessed based on ordained and lay worker time allocated. Due to delays in the recruitment of a budgeted lay worker the Trustees approved a rebate of 4% (2022: 11%), which are reflected in the figures above.

Notes to the Accounts for the Year Ending 31 August 2023

6) Capital Receipts

Two former manses were sold in the ended 31st August 2023, yielding net receipts of £609,001, (2022: £0), as per the details below.

	Circuit Model Trust Fund			2020-21
	Millfield Road	Canberra Road	Total 2022-23	
Gross Sale Proceeds	425,000	290,000	715,000	
CPF Levy	0	(89,146)	(89,146)	
Selling Agent Fees	(5,508)	(3,523)	(9,031)	
Surveyors Fees	(1,077)	(691)	(1,768)	
Legal Fees	(3,000)	(2,880)	(5,880)	
Other Fees	(133)	(41)	(174)	
Net Sales Proceeds	415,282	193,719	609,001	0

7) Grants Received

Grants totalling £12.225 were received in the year (2022: £10,927), primarily funding for the Pioneer Ministry Enabler post from the Lancashire District.

8) Grants & Donations Made

The grants and donations listed below were agreed and paid during the year. The grants for contactless giving are to encourage and support the churches to introduce new methods of giving. As at 31st August 2022 six churches had taken up this opportunity, and the Designated Funds put aside for this had been fully utilised.

From General Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0			0	(1,117)
Total	1,117	(1,117)	0	0	0	0	(1,117)

From Designated Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Contactless Giving	1,996	(1,996)	0	0		0	(1,996)
Refugee Support	1,024	(1,024)	0	0		0	(1,024)
3 Generate	400	(400)	0	0		0	(400)
Total	3,420	(3,420)	0	0	0	0	(3,420)

Overall Total	4,537	(4,537)	0	0	0	0	(4,537)
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9) Stipends, Salaries & Associated Costs**a) Presbyters & Deacons**

Stipends were paid to 5 Presbyters & Deacons (5.0 fte), (2022: (5.0 fte)).

	Full Time	Part Time	General	Designated	2023	2022
Stipends	140,026		140,026		140,026	134,202
National Insurance	13,475		13,475		13,475	12,847
Pensions	36,218		36,218		36,218	34,733
Total Employment Costs	189,719	0	189,719	0	189,719	181,783
Telephone & Internet	2,731	0	2,731		2,731	2,799
Travelling	3,708	0	3,708		3,708	5,483
Removal & Relocation			0	0	0	4,734
Total	196,158	0	196,158	0	196,158	194,800

b) Lay Workers & Administration

During the year the Circuit employed three lay members of staff (1.7fte), (2021 1.45fte), one (0.7fte) providing Administration support to the Circuit, a Lay Ministry worker (1.0 fte) from January 2023 and the third (1.0 fte) in a Pioneer Ministry Enabler role. The Circuit Administrator works an additional 2hrs per week for the Lancashire District and this cost is recharged. The costs below are shown net of this recharge.

	Full Time	Part Time	General	Designated	2023	2022
Salary	15,249	14,277	29,525	25,967	55,492	32,762
National Insurance	1,252	717	1,969	2,358	4,326	1,873
Pensions	908	856	1,765	1,558	3,323	1,809
Total Employment Costs	17,409	15,850	33,258	29,883	63,141	36,445
Telephone & Internet	171	326	498	474	972	592
Travelling	434	223	657	405	1,063	400
Total	18,014	16,399	34,413	30,762	65,175	37,437

c) Totals

	Full Time	Part Time	General	Designated	2022	2021
Stipends, Salaries & Associated Costs	190,066	10,160	200,226	32,011	232,237	247,078

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

d) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

Notes to the Accounts for the Year Ending 31 August 2023

e) Cost of Superintendent, Presbyters, Deacons & Trustees

The Superintendent of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer's NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the properties. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical, every seven years. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 9a above

f) Payments to Trustees

It is not generally Circuit policy to reimburse the lay members of the CLT or Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters, Deacons, and the Administration Assistant are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to Supernumerary Ministers for preaching duties they undertake within the churches of the Circuit. These costs are reported as 'Other Outgoings' and details of payments made to Supernumerary Ministers who are Trustees are outlined below:

Trustee	2022-23	2021-22
Rev A Mashiter	1,179	561
Rev D Oldham	1,100	525
Rev J Clasper	247	0
Rev M Randle	649	368
Rev R Stubbings	700	175
Dcn S Nicholls	683	179
Total	4,557	1,808

The travel cost of the Presbyters & Deacons who attend CLT and Circuit Meetings is included within their overall travel expenses and is not separately determined.

10) Property Expenses

During the year the Circuit was Managing Trustee for 6 manses (2021, 6), of which 4 were occupied by the Presbyters. The remaining two (Millfield Road & Canberra Road) were sold during the year. The circuit is also Managing Trustee for a former manse, James Place, which is designated as an investment property. The cost of on-going maintenance and improvements to all properties is current funded on an 'as incurred' basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit is also responsible for any property related expenses in respect of closed churches, as well as Quinquennial Reports for all Churches and Manses within the circuit.

a) Expenditure on Manses`

General Fund								
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Other	Total 2022-23	Total 2021-22
Arley Wood Drive	2,555	596	1,535	120	357	54	5,216	73
Canberra Road	1,274	583	3,122	70	414	824	6,287	3,775
Little Close	1,687	387	1,490	35	(101)	0	3,499	3,333
Millfield Road	(65)	44	0	0	63	582	624	4,435
Warton Place	1,426	434	239	33	646	0	2,777	2,634
Windsor Drive	1,912	448	1,188	130	443	0	4,121	2,650
Total General Funds	8,788	2,493	7,574	387	1,822	1,460	22,524	16,898
Designated Funds								
Arley Wood Drive							0	570
Windsor Drive							0	0
Warton Place							0	1,174
Total Designated Funds	0	0	0	0	0	0	0	1,744
Total - Manses	8,788	2,493	7,574	387	1,822	1,460	22,524	18,642

b) Expenditure on Other Property

Description	General Fund		Designated Funds	
	2022-23	2021-22	2022-23	2021-22
Investment Properties	8,063	2,140	0	0
Church Quinquennial Reports	475	850	0	0
Total	8,538	2,990	0	0

Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Manses	22,524	16,898	0	1,744	22,524	18,642
Other Property	8,538	2,990	0	0	8,538	2,990
Total	31,062	19,888	0	1,744	31,062	21,632

Notes to the Accounts for the Year Ending 31 August 2023

11) District Assessment & Levy

The District Assessment is calculated relative to the proportion of Staffing (Presbyters, Deacons and Mission staff) of all Circuits within the Lancashire District. Presbyters & Deacons, attract a weighting of 1.50 per Fte and Mission Staff a weighting of 1.0 per Fte. The amounts included in Designated Funds relate to the Pioneer Ministry Enabler. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	Total 2021-22
District Expenses	10,800		1,520		12,321	10,680
Methodist Church Fund	64,573		9,090		73,663	63,588
Levy - CMTF		2,936			2,936	8,228
Total	75,373	2,936	10,610	0	88,919	82,496

12) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	Total 2021-22
Payroll Admin charge	480				480	480
Computer Levy - Ministers	880				880	855
TMCP Investment Management Fees		310			310	611
Printer Cartridges	363				363	550
Conference Minutes & CPD	283				283	288
Office Equipment	369				369	952
Circuit Website	249				249	249
Other Admin Costs	358	0	54	0	413	210
Total	2,982	310	54		3,346	4,195

13) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	Total 2021-22
Mission, Preaching & Worship						
Supernumerary Preacher Expenses	2,618				2,618	1,808
Messy Church - Buckshaw	467				467	0
Resources	1,519			1,182	2,701	967
Other Expenditure						
Training Courses & Events	94				94	0
Apprenticeship Levy	991				991	856
Staff Retreat/CLT Away Day	1,089				1,089	2,465
Stationing Expenses						625
Purchase of Rickshaws				9,186		
Interest Paid		1,985				
Venue Hire	868			60		
Professional Fees	2,335				2,335	1,420
Other	380	0	0	0	380	916
Total	10,362	1,985		10,427	10,676	9,056

14) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. Details of these by fund are listed below. None of the individual amounts are considered material but the totals by Fund category are shown in Note 12 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022 - 23	Total 2021 - 22
CFB Corporate Bond		(379)			(379)	(1,450)
CFB Managed Mixed Fund		(1,271)			(1,271)	(2,006)
CFB Managed Fixed Interest Fund		(12)			(12)	(29)
Total		(1,661)	0	0	(1,661)	(3,485)

15) Gain/(loss) on Investment Properties & Manses

2022-23 £ (54,571) (2022: £25,492). In January 2022, the investment property in James Place, Coppull, and the former manse in Millfield Road, Chorley were placed on the market. In addition, the manse at Canberra Road was placed on the market in December 2022. The former Manse in Millfield Road was sold in September 2022, Canberra Road in July 2023 and James Place in October 2023. In line with the Charity's accounting policy the carrying value of James Place has been revalued to actual net sale proceeds of £187,022, taking account of the valuations contained in the Qualified Surveyor reports, net of costs of disposal, including the Connexional Levy payable, compared to a carrying value is £248,658, resulting in the revaluation loss of £61,636. A gain of £7,065 was recorded on the sale of Canberra Road in the year.

16) Reclassification of Funds

2022-23 £609,001, (2022, Nil). This arises due to the carrying value of the manses being held in General Funds, whereas the net sale proceeds (see note 6) are credited to the CMTF. The impact on overall reserves is nil.

Notes to the Accounts for the Year Ending 31 August 2023

17) Manses & Other Property

Buildings comprise 5 (6 in 2021-22) manses located in Chorley, Leyland & Brinscall. Investment property comprises a former manse at St James Place, Coppull,

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	248,658	0	1,729,622	0	0	1,729,622
Additions in the year						0
Revaluations	(61,636)					0
less Disposals in the year			(601,936)			(601,936)
Transfers between Categories						0
Total	187,022	0	1,127,686	0	0	1,127,686

Accumulated depreciation and impairment provisions

Balance brought forward	0	0			0
Depreciation charge for the year	0	0			0
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Total	0	0	0	0	0

b) Net book value

Brought Forward	248,658	0	1,729,622	0	0	1,729,622
Carry Forward	187,022	0	1,127,686	0	0	1,127,686

c) Schedule of Assets

Property					
Arley Wood Drive (Manse)			379,496		379,496
James Place (Manse)	187,022				0
Little Close (Manse) *			295,000		295,000
Warton Place (Manse)			223,162		223,162
Windsor Drive (Manse)			230,028		230,028
Total	187,022	0	1,127,686	0	1,127,686

* Little Close is subject to a 999 lease of which there were 979 years remaining as at 31st August 2023

18) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day-to-day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details		Trust Fund - Details				
Name	Number	Number of Units	Closing Price - £s	CMTF - Trust 9540	Total 2023	2022
CFB Managed Mixed Fund	2C100	5,698	5.028	28,650	28,650	29,920
CFB Managed Fixed Int. Fund	2C122	92	1.68	155	155	167
CFB Corporate Bond	2C128	5,825	1.159	6,751	6,751	7,130
Total Investments				35,555	35,555	37,217
Trustees Interest Fund	2C110	n/a		272,006	272,006	71,498
Total				307,562	307,562	108,714

19) Debtors & Prepayments

All items shown as Debtors as at 31 August 2022 were received during the current financial year. All sums paid in advance at 31 August 2022 have been released in 2022-23. It is expected that all other sums paid in advance at 31 August 2023 will be released in 2023-24

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2023	2022
Trade Debtors						
Assessments					0	770
Other	0	0	0		0	195
Total Debtors		0	0	0	0	965
Prepayments						
Stipends, Pension & NI	17,052				17,052	19,202
Property Insurance	1,857				1,857	1,808
Council Tax & Water Charges	306				306	526
QSR Report Fees	5,055				5,055	
Funding for 3 Generate			1,260		1,260	0
Other	(3,533)	0	0	0	(3,533)	2,848
Total Prepayments	20,738		1,260	0	21,998	24,384
Total Debtors & Prepayments	20,738	0	1,260	0	21,998	25,348

Notes to the Accounts for the Year Ending 31 August 2023

20) Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free. The agreed repayment period (if set) is shown in the table below. The loan granted on 25th November 2021 is to assist Leyland with essential major roof repairs.

21)

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Leyland Methodist Church	15-Aug-21	5,770	1 Year	5,770		(5,770)	0
Leyland Methodist Church	25-Nov-21	85,000		85,000	6,000		91,000
Total				90,770	6,000	(5,770)	91,000

22) Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest. Where possible the Restricted Funds are all held in specific bank accounts. The allocation of the balances across General and Designated Funds is arbitrary, but wherever possible balances are not shown as negative

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2022
Central Finance Board	0		20,418	4,457	24,874	82,573
Co-op Bank	18,542		23,692	14,321	56,555	106,135
Royal Bank of Scotland	2		0	20	22	507
Total	18,544	0	44,110	18,797	81,451	189,216

23) Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2023 will be paid during the year to 31 August 2024. The loan outstanding as at 31st August 2023 was a bridging loan taken out to finance the purchase of the Arley Wood Drive manse. This was necessary because of the delay in selling James Place & Millfield Road. The loan was repaid in full from the sale proceeds of the Millfield Road manse on 30th September 2022.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2022
Income in Advance						
Assessments received in advance	44,756				44,756	113,714
Other	0				0	0
Total Income in Advance	44,756				44,756	113,714
Creditors & Accruals						
Loans due in <1yr	0					379,496
Minister & Staff expenses	159				159	1,429
Ministers Removal Expenses			0		0	600
Circuit Assessment Rebate	12,462				12,462	
District Assessment	9,843		9,843		19,686	7,970
Manse Repairs/Council Tax etc. etc.	1,764		0		1,764	1,150
Other	339	0	0	0	339	1,500
Total Creditors & Accruals	24,567		9,843		34,410	392,145

24) Unrestricted Funds**General Fund**

	31-Aug-23	31-Aug-22
Balance	1,375,667	1,701,653

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2023, 82% (2022 79%) of this fund is held as freehold and long leasehold properties (net of loans outstanding), being manse for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 8.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

a) Circuit Model Trust Fund

	31-Aug-23	31-Aug-22
Balance	307,562	108,714

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund.

b) Designated Funds

	31-Aug-23	31-Aug-22
Balance	35,527	47,528

These funds are to serve specific purposes, but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance at 31 August 2023 stands at £13,302 (2022: £13,302).

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit, and was established over time by designating funds previously held in the General Fund. The fund balance at 31 August 2022 stands at £906 (2022: £906).

Pioneer Ministry Fund – this fund was established during 2017-18 to provide funding for a 1.00 fte Lay Ministry post for a period of 5 years from 1st September 2018 to 31st August 2023. In May 2023 the Circuit Trustees agreed to extend the funding for the role for a further 4 months to December 2023. The balance on this fund as at 31st August 2023 of £14,588 is sufficient to cover expenditure during the extended 4-month period.

Contactless Giving Fund – this fund was established during 20-21 to provide funding for the churches to try out new forms of giving, including for example a contactless collection plate. The funding has been taken up by 6 churches and has now been fully utilised.

Training & Development Fund – this fund was established during 20-21 to provide support for individuals who are looking to further develop their own faith life with specific training. The balance as at 31st August 2023 stands at £5,883 (2022: £5,883)

Other Designated Fund – this is used to fund 'one-off' items that wouldn't be classed as normal operating expenditure or be covered by one of the other designated funds. The balance as at 31st August 2023 was £847, after charging £1,424 granted to support work done with refugees in the Chorley area.

25) Restricted and Endowment Funds

	31-Aug-23	31-Aug-22
Balance	18,797	28,575

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board ("CFB") are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Digital Enabler (RL) – Grants and donations received in 2020-21 for equipment and resources to enable digital ministry. The balance on this fund as at 31st August 2023 was £4,341. (2022: £5,500)

Buckshaw Rickshaw Project (RL) – Grants and fundraising to be used to support the Buckshaw Rickshaw project. The balance on this fund now stands at £9,895 (2022: £18,581). During the year 2 rickshaws were purchased from this fund

Local Preachers(RL) – to be used to support those following their calling to be local preachers. The balance on this fund at 31st August 2023 stood at £2,907. (2022: £2,895)

St Johns School(RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall. The balance as at 31st August 2023 stood at £1,635 (2022: £1,580).

26) Summary of Fund Movements

	Balance at 1 Sep 2022	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31 Aug 2023
General	1,701,653	302,229	27,738	(601,382)	(54,571)	1,375,667
Circuit Model Trust	108,714	613,656	(384,437)	(28,710)	(1,661)	307,562
Total Unrestricted & Undesignated	1,810,367	915,885	(356,699)	(630,092)	(56,232)	1,683,228
Manse Major Repair/Improvement	13,302	0	0	0	0	13,302
Presbyters & Deacons Removal	906	0	0	0	0	906
Pioneer Ministry	23,161	11,755	(41,427)	21,099	0	14,588
Contactless Giving	2,004	0	(1,996)	(8)	0	0
Training & Development Fund	5,883	0	0	0	0	5,883
Other Designated	2,271	0	(1,424)	0	0	847
Total Designated	47,528	11,755	(44,847)	21,091	0	35,527
Digital Enabler	5,500	0	(1,159)	0	0	4,341
Buckshaw Rickshaw Project	18,581	500	(9,186)	0	0	9,895
Local Preachers	2,895	95	(82)	0	0	2,907
St Johns School	1,580	55	0	0	0	1,635
Network	20	0	0	0	0	20
Total Restricted	28,575	650	(10,427)	0	0	18,797
Total of All Funds	1,886,470	928,289	(411,974)	(609,001)	(56,232)	1,737,552

27) Analysis of Net Assets Between Funds

Fund balances at 31 August 2021 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022-23	2022
Tangible Fixed Assets	1,127,686	0	0	0	1,127,686	1,729,622
Fixed Asset investments	187,022	0	0	0	187,022	248,658
Investments	0	35,555	0	0	35,555	35,555
Current Assets	130,282	272,006	45,370	18,797	466,455	465,738
Current Liabilities	(69,323)	0	(9,843)	0	(79,166)	(67,626)
Creditors Due After One Year	0	0	0	0	0	0
Total Fund Value	1,375,667	307,562	35,527	18,797	1,737,552	2,411,947

28) Related Parties

Related parties include the Methodist Connexion, the Lancashire District and Churches within the Circuit, other Methodist Circuits and Districts, CFB and TMCP. All of these entities have their own Trustees or directors.

The majority of the Circuit Trustees are members of one of the Churches within the Circuit and the majority are Trustees in their Churches.

The receipts and payments to related parties shown below do not appear elsewhere in the accounts

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 23
Mission in Britain Fund	1,240	(1,240)	0
Property Fund	1,270	(1,270)	0
World Mission Fund	925	(925)	0
Presbyters and Deacons Fund	890	(890)	0
Training Fund	200	(200)	0
JMA	1,773	(1,773)	0
Total	6,298	(6,298)	0

Notes to the Accounts for the Year Ending 31 August 2023

29) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

30) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2022 nil).

31) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones/broadband at the Circuit Manses. The total annual cost of these is not considered material.

32) Independent Examiner

The independent examiner provided no additional services during the year.

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
 - follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
 - state whether particular matters have come to my attention.
- * delete or circle as appropriate

Name of Circuit: Chorley & Leyland..... No: 21/10.....


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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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: .....

Name of independent examiner: Jacqueline M Adams


Relevant professional qualification of independent examiner: N/a

Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Date: 8/6/24.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting


Signature of treasurer  Date..... 11th March 2024

Name and address of treasurer. Timothy J Melling, F.C.C.A.

16 Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit Meeting on 12th March 2024.....

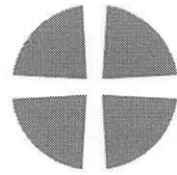
Signature of the Chair of the meeting: 

Name of the Chair of the meeting: Rev G McBride..... Date: 12th March 2024.....

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



CHORLEY AND LEYLAND
METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT & ACCOUNTS

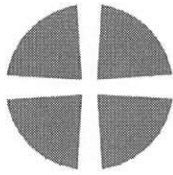
for the year ended

31 AUGUST 2022



Registered Charity No. 1135868

Introduction

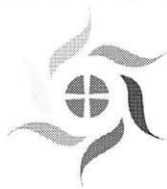


Welcome to the 2021-2022 Annual Report for the Chorley & Leyland Methodist Circuit.

According to the Standing Orders of the Methodist Church, *“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help.”* (SO 500 (1)). The Chorley & Leyland Circuit gives a strategic lead in the work of God in and through our 11 churches, and celebrating our four primary schools (Methodist or CofE / Methodist) reaching out in witness and service to our communities.

This report offers insights into the main activities of our Circuit; our local churches produce their own reports

Church Vision & Priorities



As with many organisations, we were pleased that our work and ministry was able to begin to resume ‘post COVID’, enabling gathered worship and ‘in person’ events and gatherings. However, again like many other organisations we continue to offer on-line worship each week, which enables many people to worship with us in their own time and in their own place. The Circuit continues to be ‘Growing in Christ’, both individually and collectively.

Each of the rainbow colours in our logo, represents one of our key priority areas of working, and updates for each of these is provided below.

Ministry of All God’s People/Spiritual Growth

We continue to develop a Spiritual Growth plan that will be offered across the Circuit. Unfortunately, our plan to make this happen in 2022 had to be postponed but work on this has commenced in January 2023, and is being led by Deacon Ellen Monk-Winstanley

The program will be offered across the Circuit, enabling all ages to engage in courses, Quiet Days, Empowering All Events which will encourage their Spiritual Growth.

Across the Circuit there are ongoing courses including Growing Leaders, Advent and Lenten courses. Some of these were also provided online, so that the things we learned about connection with those we serve online could be continued.

Looking ahead we aim to provide training and opportunities that will encourage the churches to grow both across the Circuit and at a local level.

Creative Communication

The Circuit Communications Team, gathered from a number of our churches, continues its work to put together a strategy for developing better communication across, within and beyond our Circuit family of churches. There has been Investment in improved equipment to enable ‘on-line’ transmission of worship, meetings and other events, especially focussing on ‘hybrid’ events.

Physical Presence

During the year we were saddened to see that two of the churches within our Circuit, Heskin and Withnell Fold, ceased to meet. We recognise and give thanks for the faithful service of these worshipping communities over many years.

In November 21 the Trustees approved a grant of £10,000, together with a loan of £85,000, to Leyland Methodist Church as part of the funding for a replacement roof and lighting in their community centre. Without this work being done Leyland faced the possibility of having to close the centre, which is a valuable and much used community resource in Leyland.

Priorities

Contagious Pioneering

In addition to these four key focus areas, the Circuit acknowledges and seeks to develop two further Priorities.



Our Pioneer Ministry Enabler completed his fourth full year with us (of five funded years), and has, along with the rest of the circuit welcomed the opportunity to resume face to face sessions.

The '20 Guitars Project' has continued to thrive, and during the year the group led part of the worship at the Circuit wide service held in Chorley Town Hall in May 2022.

Built around learning and playing guitar together, the groups provide opportunities for those who were not associated with a church to meet and develop relationships with Christians who were also part of the group. These continued to prove invaluable during the year helping many overcome loneliness and social isolation. The project has attracted the attention of the local media with articles appearing in several local newspapers.

The Gregorian Chant Project, launched in March 2019, is aimed at reaching, amongst others, those who can't find a place in any of the established Churches, as well as those who define themselves as spiritual but not religious. Regular services recommenced in October 2021, in the beautiful setting of the chapel at Lisieux Hall.

The music therapy sessions in Buckshaw Retirement Village were also able to resume in late 2021 and continue to be well received by the residents who attend.

Working alongside Buckshaw Village Church, and Buckshaw Retirement Village a project to use rickshaws to transport the elderly in the village was developed pre Covid. This had to be put on hold, but in September 2022 the order was placed for two rickshaws to be built in Poland. Delivery is expected in spring 2023. During the year fundraising proceeds of nearly £17,600 were transferred to the circuit, having been previously held by Buckshaw Village Church

The Circuit continues to be committed to rolling out a strategy and funding for local churches to pioneer new projects, also over the coming months and years.

Schools Plus



We have 4 Methodist or Church of England/Methodist schools in our Circuit, serving over 1200 children and their families. We also have connections to many community schools where lessons have been shared around Christianity. As we have emerged from the Pandemic, we have slowly seen things open up again. We are now offering regular worship, guidance and planning around RE, and support to staff and families as they negotiated some of the “catching up” concerns from the Pandemic. We have an active Open the Book team that serves in several of our schools and are planning to train more people to share this around our other schools. We have offered support to staff and senior leadership through Ofsted inspections as well as in day- to- day school life. Class worship has been held in church once again, allowing children and their families to design worship and share it with the larger community.

Other

Worship

Following the relaxation of the lock down restrictions, the majority of our churches began to meet and worship together again ‘face to face’, but at the same time the Circuit continues to provide on-line worship on a weekly basis. This is available both on Facebook and You Tube, and ensures that connection is maintained with those members who didn’t feel able to physically return to their own place of worship, as well as those who engaged for the first time during lock-down as a result of the on-line worship.

We were very pleased to hold, for the first time, a circuit wide Sunday morning service in May 2022, when over 300 members attended our service held at the Town Hall in Chorley.

Unfortunately, due to the number and demographic of their membership, Heskin and Withnell Fold have now ceased to meet. We recognise and give thanks for the faithful service of these worshipping communities over many years.

Staffing

The circuit continued to resource, support and deploy paid staff (five ordained Ministers), its paid, part-time Circuit Administrative Assistant, a full-time Pioneer Ministry Enabler (co-funded by the Lancashire District) and many lay volunteers in work across the circuit and in the community.

This year was the final year in post with us for our Superintendent, Phil Gough, moving to a new appointment as Chair of the Lancashire District during summer 2022. We also said goodbye to Rev’d Phil Robinson as he left us to join the Banbury Circuit to take up his first appointment as a probationary minister

During the year we were successful in the Stationing process in attracting Rev’d Gordon Gresswell into the Circuit as our new Superintendent, and he and his wife, Sue, moved in August, ready to start with us in the new church year from September

2022. Gordon will be responsible for Eccleston, Whittle and Euxton Churches as well as his duties as Superintendent.

Deacon Ellen Monk-Winstanley will be relinquishing the pastoral care of Midge Hall Church during the coming year so she can concentrate on Circuit development work. Rev'd Gillian Welsh will be taking over pastoral care for Midge Hall and in order to assist her with the increased work load the Circuit is actively seeking to employ a pastoral lay worker to start early in the new Church year.

The Circuit Meeting showed a commitment to explore future volunteer and paid lay work roles across the Circuit, to help deliver on our priorities, as the number of ordained staff is expected to continue to reduce in the coming years.

Ecumenical

We continue to work ecumenically where we can, and our Methodist Churches take a very active role in the work of Churches together in Leyland, Euxton, and Chorley.

Outreach

During the year many of our churches continued to reach out to into their local communities, building on and further developing the work that had been done during lock-down.

In addition, random acts of kindness were regularly offered and much of this work was done 'behind the scenes', providing comfort and support for those feeling lonely and socially isolated.

Our churches continue to support fully the work of local food banks, and are often involved in delivering food parcels and other works of support via our schools.

Governance

The Circuit sought to be fully compliant with all aspects of **Charity Commission** requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's **Safeguarding** Policy was renewed at the start of the year and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the **General Data Protection Regulations (GDPR)** and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting, acts as Managing Trustees for circuit property, which is primarily the manse provided as homes and working environments for the ministerial staff.

The redundant manse in Coppull was let out on a lease until February 2022, and was placed on the market in January 2022. After attracting an offer which was acceptable, the potential purchasers then withdrew this in April 2022. No further offers were forthcoming at that time so the property was withdrawn from the market, so that it could be potentially available as a temporary solution for our new Superintendent Minister and his wife who were joining us in August 2022.

Thankfully this was not necessary, as after a long search a modern and more suitable property was located and acquired in Arley Wood Drive, Chorley.

Canberra road, the home of Rev'd Phil Gough and his family for the past fifteen years, was vacated in August 2021, as Rev'd Gough took up the position of Chair of the Lancashire District. As part of the Circuit's manse rationalisation and modernisation programme this property will now be sold.

Financial Report

Financial Review

Income for the General Fund for the year ended 31st August 2022 was £282,301 and expenditure £298,601, resulting in a deficit of £16,300, which was lower than the planned deficit of £33,272, by £16,973. This was due to the proportion of the costs of 2 lay workers which were included in the plan as being funded from circuit reserves. The £33,025 savings as a result of this delay which were planned to be funded via the church assessments, were refunded to the churches and hence have no impact on the reported deficit.

The Circuit Model Trust fund shows a reduction of £17,356, which is due to a grant of £10,000 to Leyland Methodist Church and the CMTF levy minus income from investments.

Details of income and expenditure on Designated and Restricted/Endowment Funds can be found in Notes 23c, 24 & 25.

Exceptional Items

As part of the manse re-configuration plan, at the time of writing this report the Charity currently has 3 former manses available for sale. Therefore, in line with accounting policy K ii found on page 18 of this report, these manses have been revalued as at 31st August 2022 to estimated net sales proceeds, including the impact of the Connexional Levy payable. This has resulted in an exceptional loss of £25,491. See Note 16 for further details.

Reserves

As at 31 August 2022 the total funds of the Circuit were £1,886,470, of which £1,736,001 was held in properties (gross value less loans outstanding) and a further £76,103 in Designated & Restricted Funds. This leaves a total of £74,366 of 'free' reserves in the General Fund. The first call on these funds is to cover the operating expenses of the Circuit and this is covered in the Circuit Reserves policy. See below for the details of this policy.

Plans for 2022/23 and beyond

In May 2021 the Trustees approved a five-year financial strategy designed to create the financial environment to support the key purpose of the Circuit outlined in the Church Life Review, which is to 'go forth and make disciples', whilst at the same time providing a degree of financial stability for the churches. The key elements of the strategy were: a revised staffing plan, a manse re-configuration plan and change in the way that the annual Assessment was allocated to the churches. The latter is designed to maintain stability in the underlying assessment throughout the five-year period.

This five year plan is updated and reviewed each year.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum of free reserves equivalent to 6 months' average expenditure. Based on the net available funds held in the General Fund as at 31 August 2022 of £120,813 and annual budgeted operating expenditure for 2022-23 of £384,300, the Circuit currently holds reserves equal to 3.8 months of expenditure. This is a short-term issue brought about by the delay in the sale of the former manse in Millfield Road. This sale was completed on 30th September 2022 and increased reserves to £536,000, equivalent to 16.8 months expenditure.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Chorley and Leyland Methodist Circuit

Registration Charity Number: 1135868

Date of registration: 11 May 2010

Main communication address: 5 Arley Wood Drive, Chorley, PR7 2FS

The members of the Chorley and Leyland Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and Officers

Active Circuit Ministers	Circuit Stewards
Rev G Gresswell (Superintendent)	Mrs B Frankish
Rev H Millward	Mr. C Howard
Dcn E Monk-Winstanley	Mr. T Melling
Rev G Welsh	Miss A Cupit
Rev K Hilsden	Mr R Scott
Rev M Whiffen (Associate)	Mrs L Taylor
Administrator Mrs Kathryn Townson	Pioneer Ministry Enabler Andrew Kesiak
Mr Tim Melling acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.	
Independent Examiner Mrs Jacquie Adams 2 Stable Mews, Withnell Fold, Chorley PR6 8AR	
Investment Bankers Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ	
Other Bankers Co- Op Bank, PO Box 250 Skelmersdale WN8 6WT	
Solicitors Sintons Solicitors LLP The Cube, Barrack Road, Newcastle. NE24	
Property Advisors Peter E Gilkes & Company, 33 Market Street, Chorley, PR7 2SE	

Aims and Organisation

The Charity's objective is to act as a Resource provider within the area around Chorley and Leyland for the Methodist Church:

"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 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

"The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions".

Public Benefit

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

Structure, Governance and Management

"The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Lancashire District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/ Methodist Church	Withnell Fold Methodist Church
Eccleston Methodist Church	Chorley Methodist Church
Heskin Methodist Church	Euxton Methodist Church
Leyland Methodist Church	Hillside Methodist Church
Spendmore Lane Methodist Church	Midge Hall Methodist Church
	Whittle-le-Woods Methodist Church

Risk Management

The major risks are identified and monitored by the Circuit Meeting via the Circuit Stewards. Professional advice from either within the Connexion or if necessary, from external advisors is taken as required.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of humans in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Chorley and Leyland Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Chorley and Leyland Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Approved by the Trustees on 16th March 2023 and signed on their behalf by



Rev G Gresswell (Chair)

Appendix A – Full List of Circuit Meeting Members (“Trustees”)

MINISTERS

Rev G Gresswell (Chair) (Appointed 1 Sept 22)
 Rev H Millward
 Rev K Hilsden
 Dcn E Monk-Winstanley
 Rev G Welsh
 Rev M Whiffen (Associate)

MINISTERS IN OTHER APPOINTMENTS

None

Circuit Stewards & Meeting Secretary

Miss A Cupit
 Mrs B Frankish
 Mrs C Hothersall (Resigned 31/08/2022)
 Mr C Howard
 Mr R Scott
 Mrs L Taylor
 Mr T Melling (Treasurer)
 Mrs K Townson (Circuit Meeting Secretary)

CIRCUIT LOCAL PREACHERS, WORSHIP LEADERS & CHURCH REPRESENTATIVES

Mrs M Abel	Mr K Ashton	Mrs M Bennett	Mrs M Bibby
Rev J Clasper (Appointed 15/03/2022)	Mrs J Davenport (Resigned 31/08/2022)	Mrs S Draper	Miss L Duckworth
Mrs F Eccles	Mr A Edge	Mr J Fishwick	Mr D Frost
Mrs P Gerrard	Mr S Hardacre	Mrs M Harris	Mr T Harris
Mrs L Heston	Mr G Horton	Mrs J Horton	Mrs C Hulse
Mr D Hulse	Mr D Kelsall	Mrs N Klunder	Mrs Y Lancaster
Mr D Leach	Rev A Mashiter	Mrs A Melling	Mrs S Mercer
Mrs H Molyneux	Mrs R Moss	Mr C Naylor	Mrs L Naylor
Deacon S Nicholls	Mr B Noon	Mrs J Owen	Mrs K Owen
Mr F Robinson	Mrs A Sandham	Mr M Saunders	Mrs C Shapley
Mr L Shields	Mrs C Stafford	Mr W Stafford	Rev R Stubbings
Mrs Y Taylor	Mrs C Tetlow	Mr J Whittle	

Financial Statements

For the Year Ending 31 August 2022

Statement of Financial Activities for the Year Ending 31st August 2022

		Unrestricted Funds			Restricted & Endowment Funds	Total 2021-22	Total 2020-21
Note No.	General Fund	Circuit Model Trust Fund	Designated Funds				
Income and Endowments							
	3	14	0	2,000	17,581	19,595	3,154
Donations and legacies							
Income from monetary investments		336	1,483	0	18	1,838	1,384
Income from investment properties	4	5,766	0	0	0	5,766	10,033
Assessments on Churches	5	276,136	0	0	0	276,136	345,463
Capital Receipts	6	0	0	0	0	0	0
Grants received		0	0	10,927	0	10,927	17,609
Other charitable activities	7	0	0	0	0	0	148
Total from Charitable Activities		282,251	1,483	12,927	17,599	314,261	377,791
Other income	8	50	0	0	0	50	6,133
Total Income and Endowments		282,301	1,483	12,927	17,599	314,311	383,924
Expenditure							
Grants and donations	9	1,117	10,000	3,217	0	14,333	2,498
Salaries and associated costs	10	200,226	0	32,011	0	232,237	247,078
Property	11	19,888	0	1,744	0	21,633	48,812
Connexional assessment		0	0	0	0	0	0
District Assessment & Levy	12	66,239	8,228	8,029	0	82,496	83,518
Depreciation		0	0	0	0	0	0
Office expenses	13	2,675	611	908	0	4,195	3,769
Other outgoings	14	8,457	0	99	500	9,057	3,253
Total Charitable Expenditure		298,601	18,839	46,009	500	363,950	388,927
Net Incoming Resources /(Resources Expended before Investment Gains /(Losses)		(16,300)	(17,356)	(33,082)	17,099	(49,639)	(5,004)
Gain/(loss) monetary investments	15	0	(3,485)	0	0	(3,485)	4,855
Gain/(loss) investment properties & manses	16	(25,492)	0	0	0	(25,492)	146,383
Reclassification of Funds	17	0	0	0	0	0	0
Net Income/(Expenditure)		(41,792)	(20,841)	(33,082)	17,099	(78,616)	146,234
Transfers between funds		81,000	(85,000)	4,000	0	0	0
Other gains/(losses)		0	0	0	0	0	0
Net Movement in Funds		39,208	(105,841)	(29,082)	17,099	(78,616)	146,234
Total funds brought forward		1,662,445	214,555	76,610	11,477	1,965,086	1,818,852
add back Future Instalments of Grants		0	0	0	0	0	0
Grant Instalment Provisions Released		0	0	0	0	0	0
Total Funds Carried Forward		1,701,653	108,714	47,528	28,575	1,886,470	1,965,086

Balance Sheet as at 31 August 2022

	Note No.	Unrestricted Funds			Restricted & Endowment Funds	Totals 2022	Totals 2021
		General Fund	Circuit Model Trust Fund	Designated Funds			
Fixed Assets							
Circuit Manses & Equipment	18	1,729,622				1,729,622	1,356,243
Investment properties	18	248,658				248,658	268,033
Investments	19		37,217			37,217	40,702
Total Fixed Assets		1,978,280	37,217			2,015,497	1,664,978
Current Assets							
Debtors	20	24,548		800		25,348	18,957
Loans by the Circuit	21	90,770				90,770	5,770
Investments with TMCP	19		71,498			71,498	173,854
Central Finance Board Deposits	22	25,973		52,294	4,307	82,573	95,560
Cash at Bank and in hand	22	78,374		4,000	24,268	106,642	96,100
Total Current Assets		219,666	71,498	57,094	28,575	376,832	390,241
Current liabilities							
Creditors (due in under 1 year)	23	496,293		9,566		505,859	90,133
Grants payable within 1 year							
Total Current Liabilities		496,293		9,566		505,859	90,133
Net Current Assets/Liabilities		(276,627)	71,498	47,528	28,575	(129,027)	300,109
Total Assets less Current Liabilities		1,701,653	108,714	47,528	28,575	1,886,470	1,965,086
Long term liabilities (due after more than one year)							
Grants payable after 1 year							
Loans to the Circuit							
Net Assets		1,701,653	108,714	47,528	28,575	1,886,470	1,965,086
Funds of the Circuit							
General Fund	24a/26	1,701,653				1,701,653	1,662,445
Circuit Model Trust Fund	24b/26		108,714			108,714	214,555
Designated Funds	24c/26			47,528		47,528	76,610
Total Unrestricted Funds						1,857,895	1,953,610
Restricted & Endowment Funds	25/26				28,575	28,575	11,477
Total Funds		1,701,653	108,714	47,528	28,575	1,886,470	1,965,086

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit and denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.
- The collection from Churches and payment over of their contributions to the Circuit nominated 'Charity of the Year.'

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

- i. These are capitalised if they can be used for more than one year, and individually cost at least £1,000.
- ii. Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any depreciation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.

Tangible Fixed Assets cont.

- iii. Manses which are no longer required and subsequently offered for sale are revalued at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration, disposal costs and the levy to be charged by the Connexion.

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102, and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manses) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs and Ministers Removal Costs. Further details can be found in Note 24

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group (comprising mostly, but not exclusively) of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC. Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay employees of the Methodist Church

Presbyters: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order) any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Accounts for the Year Ending 31 August 2022

3) Donations and Legacies

The Circuit received donations of £19,595 during the year (2021, £3,154), as shown below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021-22	Total 2020-21
Christmas Books for Schools	14				14	654
Digital Enabler Fund				0	0	1,000
Buckshaw Rickshaw Project				17,581	17,581	
Other			2,000		2,000	1,500
Total	14	0	2,000	17,581	19,595	3,154

4) Income from Investment Properties

The trustees have determined that the former manse situated in James Place, Coppull will not be returned to use as a manse in the foreseeable future and have therefore classified it as an Investment Property. Letting income is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b), and £5,766 was received in the year (2021, £10,033). The property was put on the market for sale but as yet has not been sold.

5) Assessments on Churches

	General Fund	
	2021-22	2020-21
Adlington	6,007	7,600
Chorley Methodist	43,757	55,485
Eccleston	18,747	21,364
Euxton	25,171	33,090
Heskin		6,395
Hillside	43,887	55,680
Leyland Methodist	74,072	96,944
Midge Hall	28,370	28,844
Spendmore Lane	19,444	21,506
Whittle	11,932	12,691
Withnell Fold	4,749	5,864
Total	276,136	345,463

The Circuit comprises 10 churches (2021, 11) and each is assessed for a contribution to meet the overall net operating costs of the Circuit. The calculation is based on the budget for the year and assessed based on ordained and lay worker time allocated. Due to the delay in the recruitment of a budgeted lay worker the Trustees approved a rebate of approximately 11%, which is reflected in the 2021-22 figures above.

6) Capital Receipts

There were no capital receipts in the year ended 31st August 2022 (2021, 0)

Notes to the Accounts for the Year Ending 31 August 2022

7) Income from Other Charitable Activities

Women's Network – this group exists to promote and encourage fellowship across the churches within our circuit. The largest part of its income arises from the Easter Offering across all Churches within the Circuit which is specifically for the Methodist Church World Mission Fund. This is not included in the income of the Circuit as it is for a specific fund. Please see note 27.

Messy Church – no sessions were held during the year due to the COVID-19 restrictions – the receipts in the year relate to previous year sessions. When sessions are run, contributions are received towards the costs incurred which are reported in Note 19 Other Outgoings.

8) Other Income

A total of £50 was received in the year, (2021 £6,133). In 2021, this was rental income from Warton Place, in the period which it was vacant from September 2020 to April 2021, prior to it being occupied again in August 2021.

9) Grants & Donations Made

The grants and donations listed below were agreed and paid during the year. The grants for contactless giving are to encourage and support the churches to introduce new methods of giving. As at 31st August 2022 four churches had taken up this opportunity. In addition, a grant of £10,000 was also approved for Leyland Methodist Church for their replacement roof project. In addition, a loan of a further £85,000 granted for the same project. See Note 21 below for further details.

From General Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0			0	(1,117)
		0	0			0	0
Total	1,117	(1,117)	0	0	0	0	(1,117)

From Designated Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Contactless Giving	465	(465)	0	0		0	(465)
Other	3,353	(3,353)	0	0		0	(3,353)
Total	3,818	(3,818)	0	0	0	0	(3,818)

Overall Total	4,935	(4,935)	0	0	0	0	(4,935)
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From CMTF	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Leyland Roof Project	10,000	(10,000)	0	0		0	(10,000)
Other	0	0	0	0		0	0
Total	10,000	(10,000)	0	0	0	0	(10,000)

Overall Total	16,051	(16,051)	0	0	0	0	(16,051)
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10) Stipends, Salaries & Associated Costs**a) Presbyters & Deacons**

Stipends were paid to 5 Presbyters & Deacons (5.0 fte), (2021 (5.5 fte)).

	Full Time	Part Time	General	Designated	2022	2021
Stipends	134,202	0	134,202		134,202	149,607
National Insurance	12,847	0	12,847		12,847	11,877
Pensions	34,733	0	34,733		34,733	34,616
Total Employment Costs	181,783	0	181,783	0	181,783	196,100
Telephone & Internet	2,799	0	2,799		2,799	3,202
Travelling	5,483	0	5,483		5,483	4,405
Removal & Relocation	0		0	4,734	4,734	3,360
Total	190,066	0	190,066	4,734	194,800	207,068

b) Lay Workers & Administration

The Circuit currently employs two lay members of staff (1.45fte), (2021 1.45fte), one (0.45fte) providing Administration support to the Circuit, and the second (1.0 fte) in a Pioneer Ministry role. The Circuit Administrator works an additional 2hrs per week for the Lancashire District and this cost is recharged. The costs below are shown net of this recharge.

	Full Time	Part Time	General	Designated	2022	2021
Salary		9,186	9,186	23,577	32,762	34,932
National Insurance		63	63	1,810	1,873	2,397
Pensions		551	551	1,258	1,809	1,901
Total Employment Costs	0	9,800	9,800	26,645	36,445	39,230
Telephone & Internet		205	205	387	592	583
Travelling		155	155	245	400	197
Total	0	10,160	10,160	27,277	37,437	40,010

c) Totals

	Full Time	Part Time	General	Designated	2022	2021
Stipends, Salaries & Associated Costs	190,066	10,160	200,226	32,011	232,237	247,078

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

d) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

e) Cost of Superintendent, Presbyters, Deacons & Trustees

The Superintendent of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer's NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the properties. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical, every seven years. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 11a above

f) Payments to Trustees

It is not generally Circuit policy to reimburse the lay members of the CLT or Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters, Deacons, and the Administration Assistant are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to Supernumerary Ministers (who are Trustees), for preaching duties they undertake within the churches of the Circuit. These costs are reported as 'Other Outgoings' and details are outlined below:

Minister	2021-22	2020-21
Rev A Mashiter	561	0
Rev R Stubbings	175	0
Dcn S Nicholl	179	0
Total	915	0

The travel cost of the Presbyters & Deacons who attend CLT and Circuit Meetings is included within their overall travel expenses and is not separately determined.

Notes to the Accounts for the Year Ending 31 August 2022

11) Property Expenses

The Circuit is Managing Trustee for 6 manses (2021, 6), of which 4 were occupied during the year by the Presbyters. One (Millfield Road) was vacant pending being sold, and another (Arley Wood Drive) was acquired in July 2022, as part of the Circuit Manse rationalisation/upgrade programme. The circuit is also Managing Trustee for a former manse which is designated as an investment property.

The cost of on-going maintenance and improvements to all properties is current funded on an 'as incurred' basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit is also responsible for any property related expenses in respect of closed churches, as well as Quinquennial Reports for all Churches and Manses within the circuit

a) **Expenditure on Manses`**

General Fund								
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Other	Total 2021-22	Total 2020-21
Arley Wood Drive	60	13	0	0	0	0	73	
Canberra Road	1,785	425	965	145	455	0	3,775	3,314
Little Close	2,080	340	241	136	536	0	3,333	3,872
Millfield Road							0	3,802
Warton Place	1,392	393	444	153	253		2,634	2,501
Windsor Drive	1,469	394	710	33	45	0	2,650	3,841
Total General Funds	6,786	1,564	2,360	466	1,289	0	12,464	17,331
Designated Funds								
Arley Wood Drive			570				570	
Windsor Drive							0	3,810
Warton Place			1,174				1,174	21,650
Total Designated Funds	0	0	1,744	0	0	0	1,744	25,460
Total - Manses	6,786	1,564	4,104	466	1,289	0	14,208	42,791

b) **Expenditure on Other Property**

Description	General Fund		Designated Funds	
	2021-22	2020-21	2021-22	2020-21
Investment Properties	0	5,171		
Church Quinquennial Reports	0	850		
Total	0	6,021	0	0

Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Manses	12,464	17,331	1,744	25,460	14,208	42,791
Other Property	0	6,021	0	0	0	6,021
Total	12,464	23,352	1,744	25,460	14,208	48,812

Notes to the Accounts for the Year Ending 31 August 2022

12) District Assessment & Levy

The District Assessment is calculated relative to the proportion of Staffing (Presbyters, Deacons and Mission staff) of all Circuits within the Lancashire District. Presbyters & Deacons, attract a weighting of 1.50 per Fte and Mission Staff a weighting of 1.0 per Fte. The amounts included in Designated Funds relate to the Pioneer Minister role. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021-22	Total 2020-21
District Expenses	9,525		1,155		10,680	8,130
Methodist Church Fund Levy - CMTF	56,714	8,228	6,874	0	63,588	66,576
Total	66,239	8,228	8,029	0	82,496	83,518

13) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021-22	Total 2020-21
Payroll Admin charge	480				480	480
Computer Levy - Ministers	855				855	1,013
TMCP Investment Management Fees		611			611	453
Printer Cartridges	436		114		550	685
Conference Minutes & CPD	288				288	531
Office Equipment	182		770		952	140
Circuit Website	249				249	249
Other Admin Costs	185	0	24	0	209	218
Total	2,675	611	908	0	4,195	3,769

14) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021-22	Total 2020-21
Mission, Preaching & Worship						
Supernumerary Preacher Expenses	1,808				1,808	187
Messy Church - Buckshaw Resources	466		0	500	967	1,793
Other Expenditure						
Training Courses & Events					0	0
Apprenticeship Levy	856				856	1,003
Staff Retreat/CLT Away Day	2,465				2,465	0
Stationing Expenses	625					
Professional Fees	1,420				1,420	0
Other	817	0	99	0	916	270
Total	8,457		99	500	8,431	3,253

The professional fees incurred relate to the acquisition of Arley Wood Drive.

15) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. Details of these by fund are listed below. None of the individual amounts are considered material but the totals by Fund category are shown in Note 13 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021 - 22	Total 2020 - 21
CFB Corporate Bond		(1,450)			(1,450)	(93)
CFB Managed Mixed Fund		(2,006)			(2,006)	4,952
CFB Managed Fixed Interest Fund		(29)			(29)	(4)
Total		(3,485)	0	0	(3,485)	4,855

16) Gain/(loss) on Investment Properties & Manse

2021-22 £ (25,491) (2021 £146,234). In January 2022, the investment property in James Place, Coppull, and the former manse in Millfield Road, Chorley were placed on the market. In addition, the manse at Canberra Road became vacant in August 2022. The former Manse in Millfield Road was sold in September 2022, and the other 2 properties are on the market. In line with the Charity's accounting policy the carrying values of these properties have been revalued to estimated or actual net sale proceeds, taking account of the valuations contained in the Qualified Surveyor reports, net of costs of disposal, including the Connexional Levy payable. Total net sales proceeds are estimated to be £850,594 and carrying value is £876,086, resulting in the revaluation loss of £25,491. In 2020-21 James Place & Millfield Road were revalued which result in the surplus of £156,234.

17) Reclassification of Funds

2021-22 Nil, (2021, Nil)

Notes to the Accounts for the Year Ending 31 August 2022

18) Manses & Other Property

Buildings comprise 6 (6 in 2018-19) manses located in Chorley, Leyland & Brinscall. Investment property comprises a manse at St James Place, Coppull,

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	268,033		1,356,243			1,356,243
Additions in the year			379,496			379,496
Revaluations	(19,375)		(6,117)			(6,117)
less Disposals in the year						0
Transfers between Categories						0
Total	248,658	0	1,729,622	0	0	1,729,622

Accumulated depreciation and impairment provisions

Balance brought forward	0	0			0
Depreciation charge for the year	0	0			0
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Total	0	0	0	0	0

b) Net book value

Brought Forward	268,033	0	1,356,243	0	0	1,356,243
Carry Forward	248,658	0	1,729,622	0	0	1,729,622

c) Schedule of Assets

Property					
Arley Wood Drive (Manse)			379,496		379,496
Canberra Road (Manse)			186,654		186,654
James Place (Manse)	248,658				0
Little Close (Manse) *			295,000		295,000
Millfield Road (Manse)			415,282		415,282
Warton Place (Manse)			223,162		223,162
Windsor Drive (Manse)			230,028		230,028
Total	248,658	0	1,729,622	0	1,729,622

* Little Close is subject to a 999 lease of which there were 980 years remaining as at 31st August 2022

Notes to the Accounts for the Year Ending 31 August 2022

19) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day-to-day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details		Trust Fund - Details				
Name	Number	Number of Units	Closing Price - £s	CMTF - Trust 9540	Total 2022	2021
CFB Managed Mixed Fund	2C100	5,698	5.251	29,920	29,920	31,926
CFB Managed Fixed Int. Fund	2C122	92	1.811	167	167	196
CFB Corporate Bond	2C128	5,825	1.224	7,130	7,130	8,580
Total Investments				37,217	37,217	40,702
Trustees Interest Fund	2C110	n/a		71,498	71,498	173,854
Total				108,714	108,714	214,556

20) Debtors & Prepayments

All items shown as Debtors as at 31 August 2021 were received during the current financial year. All sums paid in advance at 31 August 2021 have been released in 2021-22, with the exception of a deposit payment of £250 in respect of a CLT Retreat. This event was cancelled at the last minute and the funds are being held by the provider 'on account' for a future event. It is expected that all other sums paid in advance at 31 August 2022 will be released in 2022-23

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2022	2021
Trade Debtors						
Assessments	770				770	0
Other	195	0	0		195	133
Total Debtors	965	0	0	0	965	133
Prepayments						
Stipends, Pension & NI	19,202				19,202	15,113
Property Insurance	1,808				1,808	1,374
Council Tax & Water Charges	526				526	937
CLT Retreat	0				0	818
Other	2,048	0	800	0	2,848	583
Total Prepayments	23,584	0	800	0	24,384	18,824
Total Debtors & Prepayments	24,548	0	800	0	25,348	18,957

Notes to the Accounts for the Year Ending 31 August 2022

21) Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free. The agreed repayment period (if set) is shown in the table below. Both loans to Leyland were to provide short term liquidity and it is expected that the loan granted on 15th August 2021 will be repaid within the agreed term.

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Leyland Methodist Church	6-May-20	7,000	1 Year	5,770			5,770
Leyland Methodist Church	15-Aug-21	5,770	1 Year				0
Leyland Methodist Church	25-Nov-21	85,000			85,000		85,000
Total				5,770	85,000	0	90,770

Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest. Where possible the Restricted Funds are all held in specific bank accounts. The allocation of the balances across General and Designated Funds is arbitrary, but wherever possible balances are not shown as negative

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2021
Central Finance Board	25,973		52,294	4,307	82,573	95,560
Co-op Bank	78,373		4,000	23,763	106,135	95,593
Royal Bank of Scotland	2		0	506	507	507
Total	104,347	0	56,294	28,575	189,216	191,660

22) Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2022 will be paid during the year to 31 August 2023. The loan due in less than one year is a bridging loan taken out to finance the purchase of the Arley Wood Drive manse. This was necessary because of the delay in selling James Place & Millfield Road. The loan was repaid in full from the sale proceeds of Millfield Road on 30th September 2022.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total	2021
Income in Advance						
Assessments received in advance	113,714				113,714	79,132
Other	0				0	0
Total Income in Advance	113,714				113,714	79,132
Creditors & Accruals						
Loans due in <1yr	379,496					
Minister & Staff expenses	1,429				1,429	911
Ministers Removal Expenses			600		600	0
District Assessment			7,970		7,970	7,970
Manse Repairs/Council Tax etc. etc.	1,150		0		1,150	1,588
Other	504	0	996	0	1,500	532
Total Creditors & Accruals	382,579	0	9,566	0	12,649	11,001
Total Creditors (due in under 1 year)	496,293	0	9,566	0	126,363	90,133

23) Unrestricted Funds**a) General Fund**

	31-Aug-22	31-Aug-21
Balance	1,701,653	1,662,445

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2022, 79% of this fund is held as freehold and long leasehold properties (net of loans outstanding), being manses for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 9.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

b) Circuit Model Trust Fund

	31-Aug-22	31-Aug-21
Balance	108,714	214,555

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund.

c) Designated Funds

	31-Aug-22	31-Aug-21
Balance	47,528	76,610

These funds are to serve specific purposes, but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance at 31 August 2022 now stands at £13,33026, after charging £1,744 in the year.

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit, and was established over time by designating funds previously held in the General Fund. The fund balance at 31 August 2022 now stands at £9061, after charging £4,734 in the year, and transferring in £4,000 from General Funds

Pioneer Ministry Fund – this fund was established during 2017-18 to provide funding for a 1.00 fte Lay Ministry post for a period of 5 years from 1st September 2018. Additional funding was provided on 31 August 2019 to cover the increased District Assessment payable as a result of this post. The balance as at 31st August 2022 of £23,161 is now considered sufficient to fund the remaining 1 year of this post.

Contactless Giving Fund – established during 20-21 to provide funding for the churches to try out new forms of giving, including for example a contactless collection plate.

Training & Development Fund - established during 20-21 to provide support for individuals who are looking to further develop their own faith life with specific training.

Other Designated Fund – this is used to fund 'one-off' items that wouldn't be classed as normal operating expenditure or be covered by one of the other designated funds. The balance as at 31st August 2022 was £2,271, after charging £1,229 and crediting £2,000 of gifts/donations which weren't given for a specific purpose but the Trustees decided should not just be 'consumed' in general unrestricted funds.

24) Restricted and Endowment Funds

	31-Aug-22	31-Aug-21
Balance	28,575	11,477

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board ("CFB") are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Digital Enabler (RL) – Grants and donations received in 2020-21 for equipment and resources to enable digital ministry

Buckshaw Rickshaw Project (RL) – Grants and fundraising to be used to support the Buckshaw Rickshaw project. This now includes £17,781 transferred from Buckshaw Village Church during the current financial year.

Local Preachers(RL) – to be used to support those following their calling to be local preachers

St Johns School(RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall

25) Summary of Fund Movements

	Balance at 1 Sep 2021	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31 Aug 2022
General	1,662,445	282,301	(298,601)	81,000	(25,492)	1,701,653
Circuit Model Trust	214,555	1,483	(18,839)	(85,000)	(3,485)	108,714
Total Unrestricted & Undesignated	1,877,000	283,785	(317,441)	(4,000)	(28,977)	1,810,367
Manse Major Repair/Improvement	15,047	0	(1,744)	0	0	13,302
Presbyters & Deacons Removal	1,640	0	(4,734)	4,000	0	906
Pioneer Ministry	47,784	10,927	(35,550)	(0)	0	23,161
Contactless Giving	4,619	0	(2,615)	0	0	2,004
Training & Development Fund	6,020	0	(137)	0	0	5,883
Other Designated	1,500	2,000	(1,229)	0	0	2,271
Total Designated	76,610	12,927	(46,009)	4,000	0	47,528
Digital Enabler	6,000	0	(500)	0	0	5,500
Buckshaw Rickshaw Project	1,000	17,581	0	0	0	18,581
Local Preachers	2,883	11	0	0	0	2,895
St Johns School	1,573	7	0	0	0	1,580
Network	20	0	0	0	0	20
Total Restricted	11,477	17,599	(500)	0	0	28,575
Total of All Funds	1,965,086	314,311	(363,950)	(0)	(28,977)	1,886,470

26) Analysis of Net Assets Between Funds

Fund balances at 31 August 2021 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021-22	2021
Tangible Fixed Assets	1,729,622	0	0	0	1,729,622	1,306,228
Fixed Asset investments	248,658	0	0	0	248,658	171,665
Investments	0	37,217	0	0	37,217	35,847
Current Assets	219,666	71,498	57,094	28,575	376,832	409,036
Current Liabilities	(496,293)	0	(9,566)	0	(505,859)	(103,924)
Creditors Due After One Year	0	0	0	0	0	0
Total Fund Value	1,701,653	108,714	47,528	28,575	1,886,470	1,818,852

Check to Above	1,701,653	108,714	47,528	28,575	1,886,470
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27) Related Parties

Related parties include the Methodist Connexion, the Lancashire District and Churches within the Circuit, other Methodist Circuits and Districts, CFB and TMCP. All of these entities have their own Trustees or directors.

The majority of the Circuit Trustees are members of one of the Churches within the Circuit and maybe Trustees in their Churches.

The receipts and payments to related parties shown below do not appear elsewhere in the accounts

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 22
Mission in Britain Fund	1,260	(1,260)	0
Property Fund	880	(880)	0
World Mission Fund	200	(200)	0
Presbyters and Deacons Fund	1,546	(1,546)	0
Training Fund	1,230	(1,230)	0
JMA	5,116	(5,116)	0
Total	10,232	(10,232)	0

28) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

29) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2021 nil).

30) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones at the Circuit Manses. The total annual cost of these is not considered material.

31) Independent Examiner

The independent examiner provided no additional services during the year.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of treasurer *TJMell* Date..... *15/3/23*

Name and address of treasurer. Timothy J Melling, F.C.C.A.

16 Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were presented to the Circuit Meeting on 16th March 2023.....

Signature of the Chair of the meeting: *Govd - Gresswell*

Name of the Chair of the meeting: Rev G Gresswell..... Date: 16th March 2023.....

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

* delete or circle as appropriate

Name of Circuit: Chorley & Leyland..... No: 21/10.....


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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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: 

Name of independent examiner: Jacqueline M Adams

Relevant professional qualification of independent examiner: N/a

Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Date: 22/3/2023

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



TRUSTEES' ANNUAL REPORT & ACCOUNTS

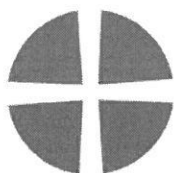
for the year ended

31 AUGUST 2021



Registered Charity No. 1135868

Introduction



Welcome to the 2020-2021 Annual Report for the Chorley & Leyland Methodist Circuit.

According to the Standing Orders of the Methodist Church, *“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help.”* (SO 500 (1)). The Chorley & Leyland Circuit gives a strategic lead in the work of God in and through our 11 churches, and celebrating our four primary schools (Methodist or CofE / Methodist) reaching out in witness and service to our communities.

This report offers insights into the main activities of our Circuit; our local churches produce their own reports

Church Vision & Priorities



During the current year, as with many organisations, our work and ministry was affected by the impact of COVID-19. This however challenged us to continue to look for new ways of to ensure that the Circuit continues to be ‘Growing in Christ’, both individually and collectively.

Each of the rainbow colours in our logo, introduced during the previous year, represents one of our key priority areas of working, and updates for each of these is provided below.

Ministry of All God’s People

We continue to provide training and development opportunities, including quarterly ‘Empowering All’ events. During this year on-line events were held with key note speakers leading topics on Digital/On-Line Church, Pastoral Discipleship and Prayer. These sessions, held on a Saturday morning, include worship, teaching and collective discussion. We have been please to welcome not only folk from within our church communities, but also from other denominations and circuits.

Around 30 – 40 were in in attendance at these events, and they are helping to shape conversations and decisions for individuals and churches.

The second year-long training programme called ‘Growing Leaders’, began in the previous year and after a break due to lock down restrictions, was completed on-line. These sessions which use teaching and mentoring to help people grow in the ‘influence’ they have for the gospel / good news on their own frontlines, as well as in our church communities.

Creative Communication

We have established and are beginning to grow a Circuit Comms Team, from a number of our churches, which is working through a strategy for developing better communication across, within and beyond our Circuit family of churches.

The Covid-19 pandemic continued to mean that most if not all of our communication was on-line – services, prayer times, coffee and chat opportunities, Circuit and local church meetings, outreach, all utilising websites, social media and Zoom.

The Circuit Comms Team have helped us navigate all of this, most excellently and are continuing to develop plans for the new mixed / hybrid economy – where work will happen in buildings and online.

Spiritual Growth

We continue to develop a Spiritual Growth Plan, where a range of opportunities (courses, mentoring, opportunities to serve) are offered as people seek to Grow in Christ. These have included Alpha and Compass Courses, Bible Month, Thy Kingdom Come and other opportunities.

After having made good use of the District's 'Transforming Lives and Communities' in the previous year we then turned to the excellent 'Methodist Way of Life' resources to further develop our own personal and collective discipleship.

Being online presents us with new opportunities to meet virtually with people at all places on the faith journey, and it envisaged that this will continue, as well as providing opportunities for people to gather together in person to explore and develop their own faith journeys.

Physical Presence

Work in this area was inevitably impacted by the pandemic but the Circuit Leadership Team will be focussing on this in the coming year.

Priorities

Contagious Pioneering

In addition to these four key focus areas, the Circuit acknowledges and seeks to develop two further Priorities, and has done so in the last year.



Our Pioneer Ministry Enabler completed his third full year with us (of five funded years), and within this year, has continued to develop a number of projects: Initiated in 2018, the '20 Guitars Project' has turned to be a proven formula in engaging and working with the over 50's age-group. Built around learning and playing guitar together, the groups provide opportunities for those who were not associated with a church to meet and develop relationships with Christians who were also part of the group. Two groups now meet, with a further one planned. These proved invaluable during the year helping many overcome loneliness and social isolation. The project has attracted the attention of the local media with articles appearing in several local newspapers.

The Gregorian Chant Project was initiated in March 2019, and is aimed at reaching, amongst others, those who can't find a place in any of the established Churches, as well as those who define themselves as spiritual but not religious. Whilst it proved impossible to meet in person during the year, rehearsals continued on-line and regular services re-commenced in October 2021.

Music therapy sessions had been established in Buckshaw Retirement Village, and were being very well received by the resident who attended these. However once again COVID intervened until restrictions were lifted late in 2021.

Working alongside Buckshaw Village Church, a project to use rickshaws to transport the elderly in the village had been developed, but was put on hold. During the year, a grant of £1,000 to fund the purchase of two rickshaws was obtained from the Tesco Bags of Help Scheme, and it is planned to re-launch the project in Spring 2022.

Soul Children, a Christian choir for school aged children successfully survived the impact of lockdown with rehearsals continuing on-line, and again face to face sessions have now recommenced.

The Circuit continues to be committed to rolling out a strategy and funding for local churches to pioneer new projects, also over the coming months and years.

Schools Plus



Despite it only being possible to be physically present in our schools for limited times, support and ministry continued throughout the year.

On-line worship was provided both by pre-recorded video which was shared across the classes and also 'live' via Zoom. There were only a few occasions where it was possible to provide worship in person due to the restrictions.

In addition, pastoral support was been provided to staff on a face-to-face basis when the restrictions permitted. This was found to be invaluable as the school staff dealt with the inevitable issues when the children returned to school.

Finally, resources were provided including modern versions of the bible for every classroom, biblical themed reading books, and also Dairy of Disciple, a Scripture Union Resource.

Other Achievements and Performance

Our Circuit has gained a good reputation in being a 'training Circuit', where student ministers have been and are being placed with us. In September 2020 we welcomed Phil Robinson a new student presbyter who will work alongside us for two years, as part of his ongoing training for ministry. The challenges which were felt in all areas of our ministry also impacted this area, as the majority of the work and learning was done on-line.

This is a much appreciated strength of our Circuit, and is an added benefit to us, in that we are so involved in current methods and practises in ministerial formation. During the year our Advent appeal raised money to purchase Bible Society story books as Christmas gifts for every child in our schools. We were also able to purchase books for other schools in our Circuit.

At Easter time an on-line concert was arranged which showcased the gifts and talents of many of our folk across the Circuit. We were also very pleased to raise £2,150 which was donated equally to one of our local hospice charities, St Catherine's, and also to All We Can, the Methodist relief and development charity.

Worship

Public Worship,

Our worship services moved online from March 2020 and this continued to be offered throughout the whole year, followed by coffee and chat' via Zoom. The services are available both on Facebook and You Tube. Prepared by a good number and variety of people from across the Circuit, the services are available both on Facebook and You Tube. Paper copies of services, and CDs / DVDs were distributed weekly to homes where access to online isn't available. This continues to strengthen relationships across the Circuit, and aided our sense of being one.

Local churches are responsible for the provision of worship in their buildings but in accordance with guidance provided by The Methodist Church, were required to complete full risk assessments before re-opening for worship. Due to the physical layout of the buildings and local demographics each church took a different approach, with some re-opening at the earliest opportunity and others deciding to delay for several months. This also became 'stop-start' in reaction to the different measures introduced by the Government throughout the year.

During Advent and Easter a series of daily on-line devotions were prepared and offered on Facebook and You Tube.

Staffing

The circuit continued to resource, support and deploy paid staff (six ordained Ministers), its paid, part-time Circuit Administrative Assistant, a full-time Pioneer Ministry Enabler (co-funded by the Lancashire District) and many lay volunteers in work across the circuit and in the community.

This year was the final year in post with us for one of our presbyters, Rev Tony Simpson, moving to a new appointment during summer 2021. We also said farewell to Deacon Sylvie Nicholls, who had been us for the last fifteen years. We were pleased that both the services to say 'farewell' were able to take place in person this year.

During the year we were successful in the Stationing process in attracting Rev'd Helen Millward into the Circuit, and she moved in August, ready to start with us in the new church year from September 2021. Karen will be responsible for Chorley Methodist Church and Spendmore Lane Methodist Church, and will lead the pastoral support for Buckshaw Trinity Methodist/C of E Primary School in Buckshaw Village.

Our Superintendent Minister, Rev Phil Gough is due to leave us in August 2022 to take up a new appointment, so the Circuit Invitations Committee began the work in Summer 2021 to draw the profile together for a new Superintendent to replace Rev Gough.

The Circuit Meeting showed a commitment to explore future volunteer and paid lay work roles across the Circuit, to help deliver on our priorities, as the number of ordained staff is expected to continue to reduce in the coming years.

Ecumenical

We continue to work ecumenically where we can, and our Methodist Churches take a very active role in the work of Churches together in Leyland, in Euxton, and in Chorley.



Outreach

During the year many of our churches continued to reach out to into their local communities, with help-lines being established. Cards were put through doors in neighbourhoods offering support with shopping, chores, phone calls etc., and seeking to put the church family at the heart of a community response. In addition, random acts of kindness were regularly offered and much of this work was done 'behind the scenes, providing comfort and support for those feeling lonely and socially isolated. Our churches continue to support fully the work of local food banks, and are often involved in delivering food parcels and other works of support via our schools.

Governance

The Circuit sought to be fully compliant with all aspects of **Charity Commission** requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's **Safeguarding** Policy was renewed at the start of the year and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the **General Data Protection Regulations (GDPR)** and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting acts as trustees for circuit property.

Circuit Property is primarily the manses provided as homes and working environments for the ministerial staff.

The redundant manse in Coppull continued to be let out on a lease approved by the Trustees for Methodist Church Purposes (TMCP), and vacant manse in Chorley (Warton Place), was also rented out until May 2021. It was then fully renovated ready for the arrival of Rev. Helen Millward in August 2021.

Financial Report

Financial Review

The Circuit's annual Financial Plan for the Operating Account within the General Fund is based on the current strategy of meeting all on-going operating costs by way of Church Assessments, together with a subsidy from Circuit Funds equating to approximately 2.5% of the annual budget.

Non recurring savings were achieved during the year as the result of a time lag in the implementation of the Church Life Review plans (was finalised and agreed in 2019), as a result of COVID-19. These savings, together with unplanned income from a former manse, resulted in a surplus of £51,462 for the year. Of this the Trustees have designated £40,000 for specific purposes. Further details of these funds can be found in Notes 23c and 25.

Income Trends

Total income within the General Fund increased by £6,029 (1.7%) year over year as a result of rental income received from the letting of a vacant manse for part of the year. Income is primarily drawn from the assessment paid by the circuit churches. In 2021 this was £345,463 which represents 95% of the total income. In 2020 it was £345,738, 97% of total income. Despite the challenging circumstances it is pleasing to be able to report that all churches met their assessment, which was maintained at the 2020 level. For details of income received in other funds please see notes 3 to 9.

Expenditure Trends Total expenditure within the General Fund reduced by £54,055 (14.8%) year over year, as a result of the impact of delay in the recruitment of lay employees as part of the implementation of the Church Life Review. Full details of costs incurred can be found in Notes 10 to 14.

Exceptional Items

As part of the manse re-configuration plan, the investment property in James Place, Coppull, and the former manse in Millfield Road, Chorley were placed on the market in January 2022. As a result, and in line with the Charity's accounting policy these manses have been revalued withing the 2020-21 accounts to estimated net sales proceeds, including the impact of the Connexional Levy payable in these circumstances. This has resulted in an exceptional gain of £146,383. See Note 16 for further details.

Reserves

As at 31 August 2021 the total funds of the Circuit were £1,965,086, of which £1,624,276 was held in properties and a further £88,086 in Designated & Restricted Funds. This leaves a total of £252,724 of 'free' reserves in the General Fund. The first call on these funds is to cover the operating expenses of the Circuit and this is covered in the Circuit Reserves policy. See below for the details of this policy.

Plans for 2021/22 and beyond

In May 2021 the Trustees approved a five-year financial strategy designed to create the financial environment to support the key purpose of the Circuit outlined in the Church Life Review, which is to 'go forth and make disciples', whilst at the same time providing a degree of financial stability for the churches. The key elements of the strategy were: a revised staffing plan, a manse re-configuration plan and change in the way that the annual Assessment was allocated to the churches. The latter is designed to maintain stability in the underlying assessment throughout the five-year period.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum of free reserves equivalent to 6 months' average expenditure. Based on the net available funds held in the General Fund as at 31 August 2021 of £252,724 and annual budgeted operating expenditure for 2021-22 of £368,800, the Circuit currently holds reserves equal to 8.2 months of expenditure.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Chorley and Leyland Methodist Circuit

Registration Charity Number: 1135868

Date of registration: 11 May 2010

Main communication address: 25 Canberra Road, Leyland, PR25 3EQ

The members of the Chorley and Leyland Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and Officers

Active Circuit Ministers	Circuit Stewards
Rev P Gough (Superintendent)	Mrs B Frankish
Rev H Millward (Appointed 1 Sep 21)	Mrs C Hothersall
Dcn E Monk-Winstanley	Mr. C Howard
Dcn S Philips	Mr. T Melling
Rev G Welsh	Miss A Cupit
Rev K Hilsden	Mr R Scott (Appointed 16 March 2021)
Rev M Whiffen (Associate)	Mrs L Taylor (Appointed 16 March 2021)
Administrator Mrs Kathryn Townson	Pioneer Ministry Enabler Andrew Kesiak
Mr Tim Melling acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.	
Independent Examiner Mrs Jacquie Adams 2 Stable Mews, Withnell Fold, Chorley PR6 8AR	
Investment Bankers Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ	
Other Bankers Co- Op Bank, PO Box 250 Skelmersdale WN8 6WT	
Solicitors Sintons Solicitors LLP The Cube, Barrack Road, Newcastle. NE24	
Property Advisors Peter E Gilkes & Company, 33 Market Street, Chorley, PR7 2SE	

Aims and Organisation

The Charity's objective is to act as a Resource provider within the area around Chorley and Leyland for the Methodist Church:

"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 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

"The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions".

Public Benefit

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

Structure, Governance and Management

"The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Lancashire District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/ Methodist Church	Withnell Fold Methodist Church
Eccleston Methodist Church	Chorley Methodist Church
Heskin Methodist Church	Euxton Methodist Church
Leyland Methodist Church	Hillside Methodist Church
Spendmore Lane Methodist Church	Midge Hall Methodist Church
	Whittle-le-Woods Methodist Church

Risk Management

The major risks are identified and monitored by the Circuit Meeting via the Circuit Stewards. Professional advice from either within the Connexion or if necessary, from external advisors is taken as required.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of humans in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Chorley and Leyland Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Chorley and Leyland Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Approved by the Trustees on 15th March 2022 and signed on their behalf by

Rev G Welsh (Chair)

Appendix A – Full List of Circuit Meeting Members (“Trustees”)

MINISTERS

Rev P Gough (Chair)
 Rev H Millward (Appointed 1 Sep 21)
 Rev K Hilsden
 Dcn E Monk-Winstanley
 Rev G Welsh
 Rev M Whiffen (Associate)

MINISTERS IN OTHER APPOINTMENTS

Dcn D Gallimore (Resigned 16 Sep 20)
 Dcn L Gallimore (Resigned 16 Sep 20)

Circuit Stewards & Meeting Secretary

Miss A Cupit
 Mrs B Frankish
 Mrs C Hothersall
 Mr C Howard
 Mr R Scott (Appointed 16 Mar 21)
 Mrs L Taylor (Appointed 16 Mar 21)
 Mr T Melling (Treasurer)
 Mrs K Townson (Circuit Meeting Secretary)

CIRCUIT LOCAL PREACHERS, WORSHIP LEADERS & CHURCH REPRESENTATIVES

Mrs M Abel	Mr K Ashton	Mrs A Baker (Resigned 13 May 21)	Mrs M Bennett
Mrs M Bibby	Mrs J Davenport	Miss M Dowling	Mrs S Draper
Miss L Duckworth		Mrs F Eccles	Mr D Frost
Mr A Edge	Mr J Fishwick	Mr S Hardacre	
Mrs P Gerrard		Mr G Horton	Mrs M Harris
Mr T Harris	Mrs L Heston	Mr D Leach	Mrs J Horton
Mrs C Hulse	Mr D Hulse	Mrs A Melling	Mr D Kelsall
Mrs N Klunder	Mrs Y Lancaster	Mr C Naylor	
Mrs H Molyneux	Rev A Mashiter	Mrs J Owen	Mrs S Mercer
Mr F Robinson	Mrs R Moss	Mrs C Tetlow	Mrs L Naylor
Mr L Shields	Mr B Noon	Mr W Stafford	Mrs K Owen
Mrs Y Taylor	Mrs C Stafford	Mr G Thomas (Deceased)	Mrs C Shapley
Mr J Whittle	Mr P Wright (Deceased)	Mr A Walmsley (Resigned 31 Aug 21)	Rev R Stubbings

Financial Statements

For the Year Ending 31 August 2021

Statement of Financial Activities for the Year Ending 31st August 2021

		Unrestricted Funds			Restricted & Endowment Funds	Total 2020-21	Total 2019-20	
Note No.	General Fund	Circuit Model Trust Fund	Designated Funds					
Income and Endowments								
	Donations and legacies	3	654	0	1,500	1,000	3,154	288
	Income from monetary investments		25	1,217	137	6	1,384	2,630
	Income from investment properties	4	10,033	0	0	0	10,033	10,354
	Assessments on Churches	5	345,463	0	0	0	345,463	345,738
	Capital Receipts	6	0	0	0	0	0	171,921
	Grants received		0	0	11,609	6,000	17,609	11,300
	Other charitable activities	7	148	0	0	0	148	409
	Total from Charitable Activities		356,322	1,217	13,246	7,006	377,791	542,639
	Other income	8	6,133	0	0	0	6,133	4,000
	Total Income and Endowments		362,455	1,217	13,246	7,006	383,924	546,639
Expenditure								
	Grants and donations	9	1,117	0	1,381	0	2,498	2,057
	Salaries and associated costs	10	213,291	0	33,787	0	247,078	274,585
	Property	11	23,352	0	25,460	0	48,812	56,504
	Connexional assessment		0	0	0	0	0	0
	District Assessment & Levy	12	66,698	8,812	8,007	0	83,518	71,557
	Depreciation		0	0	0	0	0	0
	Office expenses	13	3,289	453	27	0	3,769	4,640
	Other outgoings	14	3,245	0	0	8	3,253	7,068
	Total Charitable Expenditure		310,993	9,265	68,662	8	388,927	416,411
	Net Incoming Resources /(Resources Expended before Investment Gains /(Losses)		51,462	(8,048)	(55,416)	6,998	(5,004)	130,228
	Gain/(loss) monetary investments	15	0	4,855	0	0	4,855	(378)
	Gain/(loss) investment properties & manses	16	146,383	0	0	0	146,383	390
	Reclassification of Funds	17	0	0	0	0	0	(171,921)
	Net Income/(Expenditure)		197,845	(3,193)	(55,416)	6,998	146,234	(41,681)
	Transfers between funds		(40,000)	0	40,000	0	0	(0)
	Other gains/(losses)		0	0	0	0	0	0
	Net Movement in Funds		157,845	(3,193)	(15,416)	6,998	146,234	(41,681)
	Total funds brought forward		1,504,599	217,749	92,026	4,479	1,818,852	1,860,533
	add back Future Instalments of Grants		0	0	0	0	0	0
	Grant Instalment Provisions Released		0	0	0	0	0	0
	Total Funds Carried Forward		1,662,445	214,555	76,610	11,477	1,965,086	1,818,852
	Check to Balance Sheet		1,662,445	214,555	76,610	11,477	1,965,086	1,818,852

Balance Sheet as at 31 August 2021

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Totals 2021	Totals 2020
	General Fund	Circuit Model Trust Fund	Designated Funds			
Fixed Assets						
	18	1,356,243			1,356,243	1,306,228
	18	268,033			268,033	171,665
	19		40,702		40,702	35,847
		1,624,276	40,702		1,664,978	1,513,740
Current Assets						
	20	18,957			18,957	21,900
	21	5,770			5,770	7,000
	19		173,854		173,854	181,901
	22	17,527		73,744	4,289	95,560
	22	77,286		11,627	7,188	96,102
		119,540	173,854	85,371	11,477	390,241
Current liabilities						
	23	81,371		8,762		90,133
						103,924
		81,371		8,762		90,133
		38,169	173,854	76,610	11,477	300,109
Total Assets less Current Liabilities						
		1,662,445	214,555	76,610	11,477	1,965,086
Long term liabilities (due after more than one year)						
		1,662,445	214,555	76,610	11,477	1,965,086
Funds of the Circuit						
	24a/26	1,662,445			1,662,445	1,504,599
	24b/26		214,555		214,555	217,749
	24c/26			76,610	76,610	92,026
					1,953,610	1,814,374
	25/26			11,477	11,477	4,478
		1,662,445	214,555	76,610	11,477	1,965,086

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit and denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.
- The collection from Churches and payment over of their contributions to the Circuit nominated 'Charity of the Year'.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any depreciation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.

Tangible Fixed Assets cont.

Manses which are no longer required and subsequently offered for sale are revalued at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration, disposal costs and the levy to be charged by the Connexion.

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102, and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manses) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs and Ministers Removal Costs. Further details can be found in Note 24

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group (comprising mostly, but not exclusively) of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC: Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay employees of the Methodist Church

Presbyters: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order) any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Accounts for the Year Ending 31 August 2021

3) Donations and Legacies

The Circuit received donations of £3,154 during the year (2020, £288), as shown below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
Christmas Books for Schools	654				654	0
Digital Enabler Fund				1,000	1,000	0
Other			1,500		1,500	288
Total	654	0	1,500	1,000	3,154	288

4) Income from Investment Properties

The trustees have determined that the former manse situated in James Place, Coppull will not be returned to use as a manse in the foreseeable future and have therefore classified it as an Investment Property. Letting income of is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b), and £10,033 was received in the year (2020, £10,352)

5) Assessments on Churches

The Circuit comprises 11 churches and each is assessed for a contribution to meet the overall net operating costs of the Circuit. The calculation is based on a formula which used a combination of previous years income and normalised attendance over a four-month period, for each church. Assessments are payable quarterly in advance.

	General Fund	
	2020-21	2019-20
Adlington	7,600	7,600
Chorley Methodist	55,485	55,083
Eccleston	21,364	21,364
Euxton	33,090	32,280
Heskin	6,395	8,526
Hillside	55,680	55,740
Leyland Methodist	96,944	96,944
Midge Hall	28,844	28,140
Spendmore Lane	21,506	21,506
Whittle	12,691	12,691
Withnell Fold	5,864	5,864
Total	345,463	345,738

6) Capital Receipts

There were no capital receipts in the year ended 31st August 2021. In 2020 there were net capital receipts of £171,921 from the sale of the former manse at Royal Avenue, Leyland which was sold on 10th December 2019

7) Income from Other Charitable Activities

Women's Network – this group exists to promote and encourage fellowship across the churches within our circuit. The largest part of its income arises from the Easter Offering across all churches within the Circuit which is specifically for the Methodist Church World Mission Fund. This is not included in the income of the Circuit as it is for a specific fund. Please see note 27. The income included in the table above is from non-specific donations which are then passed on to other charitable causes, including some Methodist Church Funds

Messy Church – no sessions were held during the year due to the COVID-19 restrictions – the receipts in the year relate to previous year sessions. When sessions are run contributions are received towards the costs incurred which are reported in Note 19 Other Outgoings.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
Women's Network				0	0	226
Messy Church	148				148	183
Total	148	0	0	0	148	409

8) Other Income

A total of £6,133 was received in the year, (2020 £4,000). In 2021 this was rental income from Warton Place, in the period which it was vacant from September 2020 to April 2021. The income received in 2020 was as a result of the RBS 'Business Banking Switch' initiative The Trustees determined that this will be placed in a Designated Fund to be used for unexpected/unplanned expenditure in the future.

9) Grants & Donations Made

The grants and donations listed below were agreed and made during the year. The grants for contactless giving were made from a newly created Designated Fund to encourage and support the churches to introduced new methods of giving when returning after the closure resulting from COVID-19

From General Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0			0	(1,117)
		0	0			0	0
Total	1,117	(1,117)	0	0	0	0	(1,117)

From Designated Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Contactless Giving			0			0	0
Other	1,381	(1,381)	0	0		0	(1,381)
Total	1,381	(1,381)	0	0	0	0	(1,381)

Overall Total	2,498	(2,498)	0	0	0	0	(2,498)
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10) Stipends, Salaries & Associated Costs**a) Presbyters & Deacons**

Stipends were paid to 6 Presbyters & Deacons (5.5 fte), (2019-20 (6.5 fte)).

	Full Time	Part Time	General	Designated	2021	2020
Stipends	136,513	13,094	149,607		149,607	166,496
National Insurance	11,354	524	11,877		11,877	14,765
Pensions	31,469	3,147	34,616		34,616	43,454
Total Employment Costs	179,336	16,765	196,100	0	196,100	224,715
Telephone & Internet	2,916	286	3,202		3,202	3,362
Travelling	4,255	150	4,405		4,405	10,307
Removal & Relocation	0		0	3,360	3,360	3,060
Total	186,507	17,201	203,708	3,360	207,068	241,444

b) Administration

The Circuit currently employs two lay members of staff (1.45fte), (2020 1.45fte), one (0.45fte) providing Administration support to the Circuit, and the second (1.0 fte) in a Pioneer Ministry role. From March 2020 the Circuit Administrator works an additional 2hrs per week for the Lancashire District and this cost is recharged. The costs below are shown net of this recharge.

	Full Time	Part Time	General	Designated	2021	2020
Salary		8,895	8,895	26,037	34,932	32,475
National Insurance		19	19	2,377	2,397	0
Pensions		537	537	1,364	1,901	0
Total Employment Costs	0	9,451	9,451	29,779	39,230	32,475
Telephone & Internet		51	51	532	583	666
Travelling		81	81	115	197	
Total	0	9,584	9,584	30,427	40,010	33,141

Totals

	Full Time	Part Time	General	Designated	2021	2020
Stipends, Salaries & Associated Costs	186,507	26,784	213,291	33,787	247,078	274,585

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

c) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

d) Cost of Superintendent, Presbyters, Deacons & Trustees

The Superintendent of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer’s NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 11a above

e) Payments to Trustees

It is not generally Circuit policy to reimburse the lay members of the CLT or Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters, Deacons, and the Administration Assistant are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to two Supernumerary Ministers (who are Trustees), for preaching duties they undertake within the churches of the Circuit. These costs are reported as ‘Other Outgoings’ and details are outlined below:

Minister	2020-21	2019-20
Rev M Randle	187	476
Rev R Stubbings	0	175
Total	187	651

The travel cost of the Presbyters & Deacons who attend CLT and Circuit Meetings is included within their overall travel expenses and is not separately determined.

11) Property Expenses

The Circuit is Managing Trustee for 5 manses (2020, 6), of which 4 of which were occupied during the year by the Presbyters and one of the Deacons stationed in the Circuit. One was vacant therefore was let out on a short term basis. The circuit is also Managing Trustee for a former manse which is designated as an investment property.

In the previous year as a result of the changes in ministerial roles effective from 1st September 2019 the Trustees decided to re-configure the manse provision, which resulted in the purchase of a new property in Little Close, Leyland in July 2019, and the sale of an existing property in Royal Avenue, Leyland, which was completed in December 2019. Details of the capital values in respect of this transaction can be found in Note 7.

The cost of on-going maintenance and improvements to all properties is current funded on an 'as incurred' basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit is also responsible for any property related expenses in respect of closed churches, as well as Quinquennial Reports for all Churches and Manses within the circuit

a) Expenditure on Manses`

General Fund								
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Other	Total 2020-21	Total 2019-20
Canberra Road	1,721	454	588	85	465	0	3,314	3,724
Little Close	2,400	388	540	0	545	0	3,872	6,091
Millfield Road	2,769	577	30	42	384	0	3,802	4,370
Royal Avenue							0	0
Warton Place	107	427	34	635	39	1,260	2,501	7,773
Windsor Drive	1,530	418	1,148	75	670	0	3,841	12,620
Total General Funds	8,527	2,263	2,341	837	2,103	1,260	17,331	34,579
Designated Funds								
Windsor Drive			3,810				3,810	14,114
Warton Place			21,650				21,650	
Total Designated Funds	0	0	25,460	0	0	0	25,460	14,114
Total - Manses	8,527	2,263	27,801	837	2,103	1,260	42,791	48,693

b) Expenditure on Other Property

Description	General Fund		Designated Funds	
	2020-21	2019-20	2020-21	2019-20
Investment Properties	5,171	6,066		
Church Quinquennial Reports	850	1,155		
Office Set Up & Running Costs		590		
Total	6,021	7,811	0	0

c) Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Manses	17,331	34,579	25,460	14,114	42,791	48,693
Other Property	6,021	7,811	0	0	6,021	7,811
Total	23,352	42,390	25,460	14,114	48,812	56,504

12) District Assessment & Levy

The District Assessment is calculated relative to the proportion of Staffing (Presbyters, Deacons and Mission staff) of all Circuits within the Lancashire District. Presbyters & Deacons, attract a weighting of 1.50 per Fte and Mission Staff a weighting of 1.0 per Fte. The amounts included in Designated Funds relate to the Pioneer Minister role. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
District Expenses	7,259		871		8,130	6,007
Methodist Church Fund Levy - Circuit Model Trust Funds	59,439		7,136		66,575	64,188
	0	8,812	0	0	8,812	1,361
Total	66,698	8,812	8,007	0	83,518	71,557

13) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
Payroll Admin charge	480				480	480
Computer Levy - Ministers	1,014				1,014	1,155
TMCP Investment Management Fees		453			453	109
Printer Cartridges	685				685	827
Conference Minutes & CPD	531				531	237
Office Equipment	140				140	213
Photocopying					0	351
Circuit Website	249				249	249
Telephone/Broadband					0	479
Other Admin Costs	191	0	27	0	218	541
Total	3,289	453	27		3,769	4,640

14) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
Mission, Preaching & Worship						
Supernumerary Preacher Expenses	187				187	651
Preaching Plan/Newsshare					0	185
Messy Church - Buckshaw Resources	1,793		0		1,793	1,241
Other Expenditure						
Training Courses & Events					0	441
Apprenticeship Levy	1,003				1,003	918
Staff Retreat/CLT Away Day					0	2,173
Professional Fees					0	546
Other	262	0	0	8	270	625
Total	3,245			8	3,253	7,068

The professional fees incurred in 2019-20 relate to advice sought prior to signing an ecumenical document in respect of Trinity Buckshaw School.

15) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. Details of these by fund are listed below. None of the individual amounts are considered material but the totals by Fund category are shown in Note 13 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	Total 2019-20
CFB Corporate Bond		(93)			(93)	105
CFB Managed Mixed Fund		4,952			4,952	(484)
CFB Managed Fixed Interest Fund		(4)			(4)	2
Total		4,855	0	0	4,855	(378)

16) Gain/(loss) on Investment Properties & Manse

2020-21 £146,383, (2020 £390). In January 2022 the investment property in James Place, Coppull, and the former manse in Millfield Road, Chorley were placed on the market. As a result, and in line with the Charity's accounting policy these have been revalued to estimated net sale proceeds, taking account of the valuations contained in the Qualified Surveyor reports net of costs of disposal, including the Connexional Levy payable. Total net sales proceeds are estimated to be £644,208 and carrying value is £497,825, resulting in the revaluation gain of £146,383. In 2019-20 the sale of Royal Avenue in December 2019 resulted in a gain on disposal of £390. The property had a carrying value of £171,759 and net sale proceeds received were £171,921.

17) Reclassification of Funds

2020-21 0. 2020 (£171,921). In 2020 as a result of the sale Royal Avenue in December 2019, sale proceeds of £171,921 were received into the Circuit Model Trust fund, (see Capital Receipts Note 6). Property carrying values are held as General Funds therefore a transfer equal to the net sale proceeds was made to correctly record this transaction.

18) Manses & Other Property

Buildings comprise 5 (6 in 2018-19) manses located in Chorley, Leyland & Brinscall. Investment property comprises a manse at St James Place, Coppull,

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	171,665		1,306,228			1,306,228
Additions in the year						0
Revaluations	96,368		50,015			50,015
less Disposals in the year	0					0
Transfers between Categories						0
Total	268,033	0	1,356,243	0	0	1,356,243

Accumulated depreciation and impairment provisions

Balance brought forward	0	0			0
Depreciation charge for the year	0	0			0
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Total	0	0	0	0	0

b) Net book value

Brought Forward	171,665	0	1,306,228	0	0	1,306,228
Carry Forward	268,033	0	1,356,243	0	0	1,356,243

c) Schedule of Assets

Property					
Canberra Road (Manse)		231,878			231,878
James Place (Manse)	268,033				0
Little Close (Manse)		295,000			295,000
Millfield Road (Manse)		376,175			376,175
Warton Place (Manse)		223,162			223,162
Windsor Drive (Manse)		230,028			230,028
Total	268,033	0	1,356,243	0	1,356,243

* Little Close is subject to a 999 lease of which there were 981 years remaining as at 31st August 2021

Notes to the Accounts for the Year Ending 31 August 2021

19) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details	Trust Fund - Details					
	Name	Number	Number of Units	Closing Price - £s	CMTF - Trust 9540	Total 2021
CFB Managed Mixed Fund	2C100	5,698	5.498	31,328	31,926	26,974
CFB Managed Fixed Int. Fund	2C122	92	2.141	197	196	200
CFB Corporate Bond	2C128	5,825	1.482	8,633	8,580	8,673
Trustees Interest Fund	2C110	n/a				0
Total Investments				40,157	40,702	35,847
Trustees Interest Fund	2C110	n/a		173,854	173,854	181,901
Total				214,011	214,555	217,749

20) Debtors & Prepayments

All items shown as Debtors as at 31 August 2020 were received during the current financial year. All sums paid in advance at 31 August 2020 have been released in 2020-21, with the exception of a deposit payment of £250 in respect of a CLT Retreat. This event was cancelled at the last minute and the funds are being held by the provider non account' for a future event. It is expected that at all other sums paid in advance at 31 August 2021 will be released in 2021-22

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2021	2020
Trade Debtors						
Other	133	0	0		133	0
Total Debtors	133	0	0	0	133	0
Prepayments						
Stipends, Pension & NI	15,113				15,113	19,223
Property Insurance	1,374				1,374	1,662
Council Tax & Water Charges	937				937	362
CLT Retreat	818				818	250
Other	583				583	403
Total Prepayments	18,824	0	0	0	18,824	21,900

Notes to the Accounts for the Year Ending 31 August 2021

21) Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free. The agreed repayment period (if set) is shown in the table below. Both loans to Leyland were to provide short term liquidity and it is expected that the loan granted on 15th August 2021 will be repaid within the agreed term.

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Leyland Methodist Church	06/05/20	7,000	1 Year	7,000		(7,000)	0
Leyland Methodist Church	15/08/21	5,770	1 Year		5,770		5,770
Total				7,000	5,770	(7,000)	5,770

22) Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest. Where possible the Restricted Funds are all held in specific bank accounts. The allocation of the balances across General and Designated Funds is arbitrary, but wherever possible balances are not shown as negative

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	2020
Central Finance Board	17,527		73,744	4,289	95,560	138,132
Co-op Bank	77,284		11,627	6,682	95,593	59,587
Royal Bank of Scotland	2		0	506	507	515
Total	94,813	0	85,371	11,477	191,660	198,234

23) Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2021 will be paid during the year to 31 August 2022. The accrual for the District Assessment relates to the Pioneer Ministry post which commenced on 1st September 2018 and is a five-year fixed term post. The formula to determine the amount payable for the District Assessment works one year in arrears, therefore the actual amount due as a result of the increased headcount is payable for five years from 1st September 2019.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	2019
Income in Advance						
Assessments received in advance	79,132				79,132	86,521
Third Party Fundraising				0	0	386
Other	0				0	0
Total Income in Advance	79,132		0	0	79,132	86,906
Creditors & Accruals						
Minister & Staff expenses	0				0	267
Ministers Removal Expenses					0	0
District Assessment			792			7,533
Manse Repairs/Council Tax etc. etc.	911		0		911	6,573
Other	1,327		7,970		9,297	2,645
Total Creditors & Accruals	2,239		8,762		10,209	17,017
Total Creditors (due in under 1 year)	81,371	0	8,762	0	89,341	103,924

24) Unrestricted Funds**a) General Fund**

	31-Aug-21	31-Aug-20
Balance	1,662,445	1,504,599

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2021 82% of this fund is held as freehold and long leasehold properties, being manses for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 9.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

b) Circuit Model Trust Fund

	31-Aug-21	31-Aug-20
Balance	214,555	217,749

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund.

c) Designated Funds

	31-Aug-21	31-Aug-20
Balance	76,610	92,026

These funds are to serve specific purposes, but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance at 31 August 2021 now stands at £9,886, after charging £14,114 in the year.

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit, and was established over time by designating funds previously held in the General Fund. The fund balance at 31 August 2021 now stands at £1,621, after charging £2,560 in the year.

Pioneer Ministry Fund – this fund was established during 2017-18 to provide funding for a 1.00 fte Lay Ministry post for a period of 5 years from 1st September 2018. Additional funding was provided on 31 August 2019 to cover the increased District Assessment payable as a result of this post. The balance as at 31st August 2020 of £107,131 is now considered sufficient to fund the remaining 3 years of this post.

Contactless Giving Fund – established during 20-21 to provide funding for the churches to try out new forms of giving, including for example a contactless collection plate.

Training & Development Fund - established during 20-21 to provide support for individuals who are looking to further develop their own faith life with specific training.

25) Restricted and Endowment Funds

	31-Aug-21	31-Aug-20
Balance	11,477	4,478

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board ("CFB") are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Digital Enabler (RL) – a grant (from All Churches Trust) and donation received in the year, to be used for equipment and resources for the newly created Digital enabler post

Buckshaw Rickshaw Project (RL) – a grant received in the year from the Tesco Bags of Life Scheme, to be used to support the Buckshaw Rickshaw project.

Local Preachers(RL) – to be used to support those following their calling to be local preachers

St Johns School(RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall

26) Summary of Fund Movements

	Balance at 1 Sep 2020	Income	Expenditure	Transfers	Gains/ Losses	Balance at 31 Aug 2021
General	1,504,599	362,455	(310,993)	(40,000)	146,383	1,662,445
Circuit Model Trust	217,749	1,217	(9,265)	0	4,855	214,555
Total Unrestricted & Undesignated	1,722,348	363,672	(320,258)	(40,000)	151,238	1,877,000
Manse Major Repair/Improvement	9,886	0	(25,460)	30,621	0	15,047
Presbyters & Deacons Removal	1,621	0	(3,360)	3,379	0	1,640
Pioneer Ministry	74,499	11,746	(38,461)	0	0	47,784
Contactless Giving	0	0	(1,381)	6,000	0	4,619
Training & Development Fund	0	0	0	6,020	0	6,020
Other Designated	6,020	1,500	0	(6,020)	0	1,500
Total Designated	92,026	13,246	(68,662)	40,000	0	76,610
Digital Enabler	0	6,000	0	0	0	6,000
Buckshaw Rickshaw Project	0	1,000	0	0	0	1,000
Local Preachers	2,880	4	0	0	0	2,883
St Johns School	1,571	2	0	0	0	1,573
Network	28	0	(8)	0	0	20
Total Restricted	4,479	7,006	(8)	0	0	11,477
Total of All Funds	1,818,852	383,924	(388,927)	0	151,238	1,965,086

27) Analysis of Net Assets Between Funds

Fund balances at 31 August 2021 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020-21	2020
Tangible Fixed Assets	1,356,243	0	0	0	1,356,243	1,306,228
Fixed Asset investments	268,033	0	0	0	268,033	171,665
Investments	0	40,702	0	0	40,702	35,847
Current Assets	119,540	173,854	85,371	11,477	390,241	409,036
Current Liabilities	(81,371)	0	(8,762)	0	(90,133)	(103,924)
Creditors Due After One Year					0	0
Total Fund Value	1,662,445	214,555	76,610	11,477	1,965,086	1,818,852

28) Related Parties

Related parties include the Methodist Connexion, the Lancashire District and Churches within the Circuit, other Methodist Circuits and Districts, CFB and TMCP. All of these entities have their own Trustees or directors.

The majority of the Circuit Trustees are members of one of the Churches within the Circuit and maybe Trustees in their Churches.

The receipts and payments to related parties shown below do not appear elsewhere in the accounts

29)

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 21
Mission in Britain Fund	1,405	(1,405)	0
Property Fund	970	(970)	0
World Mission Fund	200	(200)	0
Presbyters and Deacons Fund	545	(545)	0
Training Fund	577	(577)	0
JMA	1,400	(1,400)	0
District Training Fund	386	(386)	0
Harvest Appeal - All We Can	520	(520)	0
Easter Concert - All We Can	1075	-1075	0
Total	7,078	(7,078)	0

30) Agency Collections & Payments

During the year the circuit acted as Agent for the collection of monies for the charity listed below.

	Balance due (from)/ to Circuit - 31 Aug 20	Receipts	Payments	Balance due/(from)/ to Circuit - 31 Aug 21
Easter Concert - St Catherines Hospice		1075	(1,075)	0
Total	0	1,075	(1,075)	0

31) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

32) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2019-20 nil).

33) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones at the Circuit Manses. The total annual cost of these is not considered material.

34) Independent Examiner

The independent examiner provided no additional services during the year.

35) Post Balance Sheet Event

At a meeting held on 25th November 2021, the Trustees agreed to grant a loan of £105,000 to Leyland Methodist Church together with a grant of £10,000, to enable major roof repairs to commence as soon as possible in 2022. The loan is repayable on receipt of grant funding and fundraising receipts.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of treasurer TJ Melling Date 14/3/22

Name and address of treasurer. Timothy J Melling, F.C.C.A.
16 Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting on 15th March 2022.....

Signature of the Chair of the meeting: G Welsh

Name of the Chair of the meeting: Rev G Welsh:..... Date: 15th March 2022.....

Independent Examiner's Report to the Trustees of the Circuit, named above

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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

* delete or circle as appropriate

Name of Circuit: Chorley & Leyland..... No: 21/10.....

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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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: 

Name of independent examiner: Jacqueline M Adams

Relevant professional qualification of independent examiner: N/a

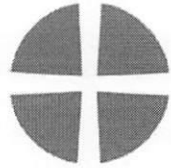
Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR

Date: 04/04/2022

CHORLEY AND LEYLAND METHODIST CIRCUIT

England & Wales - Charity number 1135868

Accounts



CHORLEY AND LEYLAND
METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT & ACCOUNTS

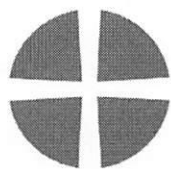
for the year ended

31 AUGUST 2020



Registered Charity No. 1135868

Introduction



Welcome to the 2019-2020 Annual Report for the Chorley & Leyland Methodist Circuit.

According to the Standing Orders of the Methodist Church, *“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help.”* (SO 500 (1)). The Chorley & Leyland Circuit gives a strategic lead in the work of God in and through our 11 churches, and celebrating our four primary schools (Methodist or CofE / Methodist) reaching out in witness and service to our communities.

This report offers insights into the main activities of our Circuit; our local churches produce their own reports

Church Vision & Priorities



Following the work in previous years around our Church Life Review, identifying the key areas of work across the Circuit over the coming years, during this year the Circuit Leadership Team and Circuit Meeting (Trustees) approved a new Circuit Logo.

The image represents a windmill, empowered by the Spirit-breath of God, on the move, centred on Christ (the Methodist Orb / Cross at the centre).

Each of the rainbow colours of the windmill represents one of our key priority areas of working. The Circuit endeavours to be ‘Growing in Christ’, individually and collectively

Ministry of All God’s People

We have established a pattern of training and development opportunities, including quarterly ‘Empowering All’ events – Saturday mornings given over to worship and teaching on a leadership / discipleship issue for us as people of God. We have been getting up to around 40 – 50 in attendance at these events, and they are helping to shape conversations and decisions for individuals and churches.

We have also begun a year-long training programme called ‘Growing Leaders’, now in its second year of running, which has used teaching and mentoring to help people grow in the ‘influence’ they have for the gospel / good news on their own frontlines, as well as in our church communities.

Creative Communication

We have established and are beginning to grow a Circuit Comms Team, from a number of our churches, which is working through a strategy for developing better communication across, within and beyond our Circuit family of churches.

The Covid-19 pandemic immediately thrust us, as all others it seems, into a life of online communication – services, prayer times, coffee and chat opportunities, Circuit and local church meetings, outreach, all utilising websites, social media and Zoom.

The Circuit Comms Team have helped us navigate all of this, most excellently and are continuing to develop plans for the new mixed / hybrid economy – where work will happen in buildings and online.

Spiritual Growth

We are committed to developing a Spiritual Growth Plan, where a range of opportunities (courses, mentoring, opportunities to serve) are offered as people seek to Grow in Christ. These have included Alpha and Compass Courses, Bible Month, Thy Kingdom Come and other opportunities.

We made good use of the District's 'Transforming Lives and Communities' in the first part of 2020, and are now turning to the excellent 'Methodist Way of Life' resources to further develop our own personal and collective discipleship.

Being online presents us with new opportunities to meet virtually with people at all places on the faith journey, and it has been good to begin to offer Alpha and other courses and opportunities online during this year.

Physical Presence

During the year we sought to begin the process of reviewing the future of our buildings in the light of changing opportunities for mission, service and worship. Then the Covid-19 pandemic struck and we all had to learn (or re-learn) that we can be church without access to a building. As the lockdown measures ease in the coming months, we will reflect further on the purpose and priorities for our buildings, and whether now is the right time to tackle the bigger and more difficult questions about the long-term, sustainable futures for some of our buildings, and opportunities to maximise mission and service in other places.

Priorities

Contagious Pioneering

In addition to these four key focus areas, the Circuit acknowledges and seeks to develop two further Priorities, and has done so in the last year.



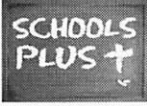
Our Pioneer Ministry Enabler completed his second full year with us (of five funded years), and within this year, he has continued to develop a number of projects, to help us engage particularly with the Over 50's age-group – a '20 Guitars Project', for those over 50 to become a new community, built around learning and playing guitar together. There are now two '20 Guitars' groups meeting. The Pioneer has also begun work, alongside Buckshaw Village Church, in the Retirement Village, offering music therapy sessions, and spearheading a project to use rickshaws to transport the elderly in the village. This project, in its development phase, has attracted a lot of publicity and interest.

During the year a 'Soul Children' choir for school aged children has begun, and a 'Gregorian Chant' choir been set up – they led our Circuit Advent event service, when close to 50 people from across the Circuit and beyond attended.

The Covid-19 restrictions have meant, again, that some group work has migrated to online, whilst other projects have been put on hold, out of necessity.

The Circuit continues to be committed to rolling out a strategy and funding for local churches to pioneer new projects, also over the coming months and years.

Schools Plus



Life Path and Spirituality days were offered and run in several schools during the year, alongside those churches in the Circuit engaged in 'Open the Book' which is being appreciated by the schools with which they are working.

Trinity School, Buckshaw (Methodist / CofE) has now become three-form entry, with a whole school capacity of 630 pupils, making it the largest in the county of Lancashire, and the Circuit recognises its unique position of having well over 1,200 children, and their families, as well as many, many staff members in our schools, as well as the other community schools we serve in different ways.

Leyland Methodist Schools moved from being two schools in collaboration, to a more formal federation of schools, under one executive Head Teacher, one governing body and one staff team. This further strengthens the bringing together of the two schools, and we acknowledge the process, which is inevitably challenging at times, of such a change.

St. John's CE/Methodist Primary School, Brinscall, had another successful and full year, which included the school choir working with the Superintendent Minister to record a specially written Christmas Carol, 'Stars', bringing the Christmas story right up to date, in the heart of the school and church community.

Other Achievements and Performance

Our Circuit has gained a good reputation in being a 'training Circuit', where student ministers have been and are being placed with us. During the last year we had one student minister complete her two years with us, and she has now been stationed in her first appointment. From September 2020 we will have a new student presbyter working alongside us for two years, as part of his ongoing training for ministry. This is a much appreciated strength of our Circuit, and is an added benefit to us, that we are so involved in current methods and practises in ministerial formation.

Worship

Public Worship, open to all without charge, remained one of the main activities where people engage with the church. All churches held regular Sunday morning worship (some occasionally holding two services on some Sundays and a couple held regular evening service). With just a few exceptions, these are organised and led by preachers (often ministers) deployed by the circuit, but aided by others such as stewards and musicians. Once a month a united service was organised by the circuit across the churches.

Local Churches organise their own special services and other events around the major festivals, especially **Christmas** and **Easter** and commemorations such as **Remembrance Sunday**. These were often occasions when people with limited connection with the Church were made especially welcome.

Some of our churches regularly have their local, linked schools attend special services. This year, from 22nd March, our worship services moved online, as the government and Connexional restrictions due to the Covid-19 pandemic meant that our buildings were closed. We immediately established a pattern of worship online, prepared by a

good number and variety of people from across the Circuit, followed by 'coffee and chat' via Zoom. This has strengthened relationships across the Circuit, and aided our sense of being one. Paper copies of services, and CDs / DVDs have been distributed weekly to homes where access to online isn't available.

The Circuit has continued to encourage people to explore a vocation to preach and two of our training local preachers were successful in completing their course this year. We have three other training local preachers at this time, facing head-on the challenges of the course under Covid-19 restrictions.

Staffing

The circuit continued to resource, support and deploy paid staff (seven ordained Ministers), its paid, part-time Circuit Administrative Assistant, a full-time Pioneer Ministry Enabler (co-funded by the Lancashire District) and many lay volunteers in work across the circuit and in the community.

This year was the final year in post with us for two of our presbyters, Rev'd Graham Cutler, and Rev'd Gyula Fiak, both moving to new appointments during summer 2020. We also said farewell to a full-time Methodist prison chaplain, Deacon Kathy Lamb, who had been working and worshiping with us for the last sixteen years. Covid-19 restrictions meant that the farewells were largely online.

During the year we were successful in the Stationing process in attracting Rev'd Karen Hilsden into the Circuit, and she moved in August, ready to start with us in the new church year from September 2020. Karen will be responsible for Hillside, Withnell Fold and Whittle-le-Woods Methodist Churches and will lead the pastoral support for St. John's CE/Methodist Primary School in Brinscall.

During the year, Rev'd Tony Simpson, announced the curtailment of his appointment one year early, in the attempt that he and his wife, also a presbyter, might find new appointments with closer geographical proximity to each other.

The Circuit Invitations Committee began the work in Summer 2020 to draw the profile together for a new presbyteral minister to replace Tony, and also looked at a revised staffing structure to take into account current and future changes.

The Circuit Meeting showed a commitment to explore future volunteer and paid lay work roles across the Circuit, to help deliver on our priorities, as the number of ordained staff is expected to continue to reduce in the coming years.

Ecumenical



We continue to work ecumenically where we can, and our Methodist Churches take a very active role in the work of Churches together in Leyland, in Euxton, and in Chorley.

In Chorley, an online 'Walking Day' video was created by a team from across the churches, and radio and other podcast opportunities were created for Holy Week and Easter in Leyland.

During the year, we helped celebrate the 10th Anniversary of Buckshaw Village Church, and the Circuit's engagement with this work, with a wonderful shared Messy Church, to which lots of families and church members from across the Circuit came

Outreach

The Covid-19 pandemic, as it hit in early 2020, provided many of our churches and individuals with greater opportunities to reach out into their communities – cards were put through doors in neighbourhoods offering support with shopping, chores, phone calls etc., and seeking to put the church family at the heart of a community response.

Our churches continue to support fully the work of local food banks, and are often involved in delivering food parcels and other works of support via our schools.

Governance

The Circuit sought to be fully compliant with all aspects of **Charity Commission** requirements, especially in relation to the Safeguarding of Children, Young People and Vulnerable Adults.

The Circuit's **Safeguarding** Policy was renewed at the start of the year and all necessary training was undertaken by those post holders that the Methodist Church deems necessary. The Circuit coordinates aspects of the work of Safeguarding within the local churches.

The Circuit works closely with the District Safeguarding Officer, the Connexional Methodist Church and Due Diligence Checking (DDC) for DBS checks.

The Circuit acknowledges the importance of the **General Data Protection Regulations (GDPR)** and continues the task of ensuring all its practices and those of the local churches are compliant with regulations.

Trustees for Methodist Church Purposes (TMCP) is the controller and responsible for general data protection issues arising in respect of day to day matters.

Property

The Circuit, through the Circuit Meeting acts as trustees for circuit property.

Circuit Property is primarily the manses provided as homes and working environments for the ministerial staff.

The redundant manse in Coppull continues to be let out on a lease approved by the Trustees for Methodist Church Purposes (TMCP), and during the summer of 2020 we also worked towards the same approval for the vacant manse in Chorley (Warton Place).

Financial Report

Financial Review

The Circuit's annual Financial Plan for the Operating Account within the General Fund is based on the current strategy of meeting all on-going operating costs by way of Church Assessments, together with a subsidy from Circuit Funds equating to approximately 2.5% of the annual budget.

Before taking account of the subsidy, the accounts show a deficit £8,621, (2019 £4,083), compared to the budgeted deficit of £8,500 (which equates to the Circuit subsidy). Savings on travel costs (primarily due to COVID-19) were offset by higher manse repair costs, and savings as a result of the installation of water meters were offset by the reinstatement of the recharge for the minister's computer allowance

Income Trends

Total income within the General Fund has increased by £7,087 (2.0%) year over year. Income is primarily drawn from the assessment paid by the circuit churches which represents 97% of the total income (2019, 97%), and has increased by 2.2% in line with the 2019-20 agreement with the circuit churches.

Expenditure Trends

Total expenditure within the General Fund increased by £11,625 (3.3%) year over year. Stipend expenditure has increased in line with the 3.20 % Methodist Conference approved increase. Expenditure on Manse maintenance also increased. Cost savings were achieved by installing water meters at the manses, and also on travel costs as a result of COVID-19. One off professional fees were incurred in 2018-19 relating to the new manse at Little Close, but the benefit from this in the current financial year was offset by the re-introduction of the recharge for the minister's computer allowance.

Exceptional Items

As part of an on-going program of manse provision re-configuration the Circuit the manse located in Royal Avenue was sold in December 2019, attracting net sale proceeds of £171,921 (see note 6 in the Financial Statements for further details). The funds from this sale were used to reinstate reserves following the acquisition of the manse in Little Close, Leyland acquired in the previous financial year for £295,000.

Reserves

As at 31 August 2020 the total funds of the Circuit were £1,818,752, of which £1,477,893 is held in properties and a further £96,384 is held in Designated & Restricted Fund. This leaves a total of £244,475 of 'free' reserves in the General Fund. The first call on these funds is to cover the operating expenses of the Circuit and this is covered in the Circuit Reserves policy. See below for the details of this policy.

Plans for 2020/21

Full time ordained staff within the Circuit reduced as planned by 1.0wte from 6.5 wte to 5.5wte from 1st September 2020. However, the financial budget has been maintained at the equivalent level of 6.5 wte, whilst plans are finalised for a revised operating model, which will include lay worker support to ensure that resources are available to support the implementation of the findings of the Church Life Review outlined above. COVID-19 has delayed the preparation and implementation of these plans, which were initially intended to be in place from 1st September 2020. In addition, support has been provided for the churches by temporarily maintaining assessments at 2019-20 levels despite inflationary pressures equating to 3.4%. A fully costed five-year plan is being developed to

take into account the factors mentioned above as well as the potential risk of church closures due to the underlying impact of COVID-19

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 months' average expenditure. Based on the net available funds held in the General Fund as at 31 August 2020 of £244,455 and budgeted operating expenditure for 2020-21 of £366,071 the Circuit currently holds reserves equal to 8 months of expenditure.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: Chorley and Leyland Methodist Circuit

Registration Charity Number: 1135868

Date of registration: 11 May 2010

Main communication address: 25 Canberra Road, Leyland, PR25 3EQ

The members of the Chorley and Leyland Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and Officers

Active Circuit Ministers	Circuit Stewards
Rev P Gough (Superintendent)	Mrs B Frankish
Rev T Simpson	Mrs C Hothersall
Dcn E Monk-Winstanley	Mr. C Howard
Dcn S Philips	Mr. T Melling
Rev G Welsh	Miss A Cupit
Rev K Hilsden (Appointed 1 Sep 20)	
Rev M Whiffen (Associate)	
Administrator Mrs Kathryn Townson	Pioneer Ministry Enabler Andrew Kesiak
Mr Tim Melling acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.	
Independent Examiner Mrs Jacquie Adams (FCA, CTA) 2 Stable Mews, Withnell Fold, Chorley PR6 8AR Investment Bankers Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ Other Bankers Co- Op Bank, PO Box 250 Skelmersdale WN8 6WT Solicitors Sintons Solicitors LLP The Cube, Barrack Road, Newcastle. NE24 Property Advisors Peter E Gilkes & Company, 33 Market Street, Chorley, PR7 2SE	

Aims and Organisation

The Charity's objective is to act as a Resource provider within the area around Chorley and Leyland for the Methodist Church:

"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 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

"The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions".

Public Benefit

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

Structure, Governance and Management

"The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the Annual Conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Lancashire District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Adlington United Reformed/ Methodist Church	Withnell Fold Methodist Church
Eccleston Methodist Church	Chorley Methodist Church
Heskin Methodist Church	Euxton Methodist Church
Leyland Methodist Church	Hillside Methodist Church
Spendmore Lane Methodist Church	Midge Hall Methodist Church
	Whittle-le-Woods Methodist Church

Risk Management

The major risks are identified and monitored by the Circuit Meeting via the Circuit Stewards. Professional advice from either within the Connexion or if necessary, from external advisors is taken as required.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of humans in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Chorley and Leyland Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Chorley and Leyland Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Approved by the Trustees on 16th March 2021 and signed on their behalf by

Rev P Gough (Chair)



Appendix A – Full List of Circuit Meeting Members (“Trustees”)

MINISTERS

Rev P Gough
 Rev G Cutler (Resigned 31/8/20)
 Rev G Fiak (Resigned 31/8/20)
 Rev G Welsh (Appointed 17/9/19)
 Dcn E Monk-Winstanley
 Dcn S Phillips
 Rev T Simpson
 Rev M Whiffen (Associate)

MINISTERS IN OTHER APPOINTMENTS

Dcn D Gallimore
 Dcn L Gallimore
 Dcn K Lamb

Circuit Stewards & Meeting Secretary

Miss A Cupit
 Mrs B Frankish
 Mrs C Hothersall
 Mr C Howard
 Mr B King (Deceased)
 Mr T Melling (Treasurer)
 Mrs K Townson (Circuit Meeting Secretary)

CIRCUIT LOCAL PREACHERS, WORSHIP LEADERS & CHURCH REPRESENTATIVES

Mrs M Abel	Mr K Ashton	Mrs A Baker	Mrs M Bennett
Mrs M Bibby	Mrs J Davenport (Appointed 17/9/19)	Miss M Dowling	Mrs S Draper
Miss L Duckworth	Ms A Eaves	Mrs F Eccles	Mr D Frost
Mr A Edge	Mr J Fishwick	Mrs H Fletcher (Resigned 17/9/19)	Mr G Jones (Resigned 17/9/19)
Mrs P Gerrard	Mrs P Griffiths (Resigned 17/9/19)	Mr S Hardacre	Mrs M Harris (Appointed 17/9/19)
Mr T Harris	Mrs L Heston	Mr G Horton	Mrs J Horton
Mrs C Hulse	Mr D Hulse		Mr D Kelsall
Mrs N Klunder	Mrs Y Lancaster	Mr D Leach	Mrs S Lemon (Resigned 17/9/19)
Mrs C Linfitt (Resigned 17/9/19)	Rev A Mashiter	Mrs A Melling	Mrs S Mercer
Mrs H Molyneux	Mrs R Moss	Mr C Naylor	Mrs L Naylor Appointed 17/9/19)
Mr M Needham (Resigned 17/9/19)	Mr B Noon	Mrs J Owen	Mrs K Owen
Mr F Robinson	Mr M Saunders (Appointed 17/9/19)	Mr R Scott (Appointed 17/9/19)	Mrs C Shapley
Mr L Shields	Mrs C Stafford	Mr W Stafford	Rev R Stubbings
Mrs Y Taylor	Mrs C Tetlow	Mr G Thomas (Deceased)	Mr A Walmsley
Mr J Whittle	Mr P Wright		

Financial Statements

For the Year Ending 31 August 2020

Statement of Financial Activities for the Year Ending 31st August 2020

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Total 2019-20	Total 2018-19
	General Fund	Circuit Model Trust Fund	Designated Funds			
Income and Endowments						
3	0	0	120	168	288	1,900
	152	1,720	728	30	2,630	4,308
4	10,354	0	0	0	10,354	10,192
5	345,738	0	0	0	345,738	338,388
6	0	171,921	0	0	171,921	0
	0	0	11,300	0	11,300	10,000
7	183	0	0	226	409	175
	356,427	173,640	12,148	424	542,639	364,963
8	0	0	4,000	0	4,000	0
	356,427	173,640	16,148	424	546,639	364,963
Expenditure						
9	1,831	0	0	226	2,057	2,037
10	247,727	0	26,858	0	274,585	273,550
11	42,390	0	14,114	0	56,504	31,329
	0	0	0	0	0	0
12	62,663	1,361	7,533	0	71,557	80,660
	0	0	0	0	0	0
13	3,770	109	761	0	4,640	4,208
14	6,667	0	401	0	7,068	11,672
	365,048	1,470	49,667	226	416,411	403,458
	(8,621)	172,170	(33,519)	198	130,228	(38,494)
15	0	(378)	0	0	(378)	842
16	390	0	0	0	390	(228)
17	(171,921)	0	0	0	(171,921)	
	(180,152)	171,792	(33,519)	198	(41,681)	(37,881)
	8,500	(8,500)	0	0	(0)	0
	0	0	0	0	0	0
	(171,652)	163,292	(33,519)	198	(41,681)	(37,881)
	1,676,252	54,456	125,545	4,280	1,860,533	1,893,444
	0	0	0	0	0	5,000
	0	0	0	0	0	0
	1,504,599	217,749	92,026	4,479	1,818,852	1,860,563

Balance Sheet as at 31 August 2020

Note No.	Unrestricted Funds			Restricted & Endowment Funds	Totals 2020	Totals 2019
	General Fund	Circuit Model Trust Fund	Designated Funds			
Fixed Assets						
	Circuit Manses & Equipment	18	1,306,228		1,306,228	1,306,228
	Investment properties	18	171,665		171,665	343,196
	Investments	19	35,847		35,847	36,225
	Total Fixed Assets		1,477,893		1,513,740	1,685,649
Current Assets						
	Debtors	20	21,900		21,900	24,373
	Loans by the Circuit	21	7,000		7,000	301
	Investments with TMCP	19	181,901		181,901	18,231
	Central Finance Board Deposits	22	39,280	94,569	4,283	138,132
	Cash at Bank and in hand	22	54,531	4,990	581	60,102
	Total Current Assets		122,712	99,558	4,864	409,036
Current liabilities						
	Creditors (due in under 1 year)	23	96,005	7,533	386	103,924
	Grants payable within 1 year					94,164
	Total Current Liabilities		96,005	7,533	386	103,924
	Net Current Assets/Liabilities		26,706	181,901	92,026	4,479
	Total Assets less Current Liabilities		1,504,599	217,749	92,026	1,818,852
Long term liabilities (due after more than one year)						
	Grants payable after 1 year					
	Loans to the Circuit					
	Net Assets		1,504,599	217,749	92,026	1,818,852
Funds of the Circuit						
	General Fund	24a/26	1,504,599		1,504,599	1,676,251
	Circuit Model Trust Fund	24b/26		217,749	217,749	54,456
	Designated Funds	24c/26		92,026	92,026	125,545
	Total Unrestricted Funds				1,814,374	1,856,252
	Restricted & Endowment Funds	25/26			4,479	4,310
	Total Funds		1,504,599	217,749	92,026	1,818,852

Signed *TJ Mellin*
 Circuit Treasurer 16/3/21

1) Basis of Accounting and Accounting Policies

a) Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

The Chorley & Leyland Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the Circuit is a going concern.

f) Consolidation

The Circuit and denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements. The income and expenditure relating to the Women's Network – Chorley & Leyland Circuit are consolidated into these financial statements as this group does fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church, known as 'Connexional Funds'.
- The administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexional.
- The collection from Churches and payment over of their contributions to the Circuit nominated 'Charity of the Year.'

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or the Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operations obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund. The provision is then released in future years in accordance with the originally agreed terms. Any future payment provision is applied to the fund from which the grant will be ultimately be paid

j) VAT

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

k) Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

Freehold property owned as at 31st August 2015 is shown in the accounts at 2015 deemed values based on insured amounts. Property acquired after that date is shown at cost. No depreciation is provided because the Trustees consider the current residual value of the properties in their present condition to be not less than their historical cost and, in the absence of any material impairment, any deprecation provision for the building component of the properties would be immaterial. From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At the time the property is recognised as an asset at its anticipated net sale proceeds as determined by a professional valuation and after taking into consideration the levy to be charged by the Connexion. Any expenditure of such assets, that is likely to enhance sale value, is capitalised at the time the expenditure is incurred.

l) Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102, and are held by the Trustees for Methodist Church Purposes ("TMCP") as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains or losses arising on investments at the end of the year are shown in the SOFA and in Note 16 below.

m) Investment Property

From time to time the Circuit may hold residential property (formally manse) which is either surplus to its normal staffing requirements or is not currently required due to different living arrangements for one or more of the presbyters. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not). Any letting arrangements are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

n) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Major Manse Repairs and Ministers Removal Costs. Further details can be found in Note 24

p) Ministers Manse Costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families, and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits in kind as HMRC does not seek to tax these receipts in the hands of the ministers.

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Circuit Leadership Team (CLT): a group (comprising mostly, but not exclusively) of Circuit trustees responsible for the day administration and policy formulation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit, together with the Circuit Stewards, of which the Circuit Treasurer is one.

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

FTE: Full time equivalent. Used in the expression of staffing levels when not all staff are employed on a full-time basis.

HMRC: Her Majesty's Revenue & Customs

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Manse: Accommodation provided by the Circuit for the Presbyters for the period that they are stationed within the circuit

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay employees of the Methodist Church

Presbyters: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

Quinquennial Report: a report prepared every five years by an architect or qualified building surveyor on each manse and church within the Circuit outlining (in priority order) any major repairs needed to the building

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Accounts for the Year Ending 31 August 2020

3) Donations and Legacies

The Circuit received donations of £288 during the year (2019, £1,900). The Trustees have determined that these will be placed in a Designated Fund to be used for unexpected/unplanned expenditure in the future.

4) Income from Investment Properties

The trustees have determined that the property listed below is unlikely to be returned to use as a manse in the foreseeable future and have therefore classified it as an Investment Property. Letting income is shown gross of fees and commissions which are accounted for in Property Expenses (see Note 10b).

	General Fund	
	2019-20	2018-19
Former Manse - James Place	10,354	10,192
	0	0
Total	10,354	10,192

5) Assessments on Churches

The Circuit comprises 11 churches and each is assessed for a contribution to meet the overall net operating costs of the Circuit. The calculation is based on a formula which used a combination of previous years income and normalised attendance over a four-month period, for each church. Assessments are payable quarterly in advance.

	General Fund	
	2019-20	2018-19
Adlington	7,600	7,440
Chorley Methodist	55,083	56,684
Eccleston	21,364	20,712
Euxton	32,280	30,736
Heskin	8,526	8,120
Hillside	55,740	54,508
Leyland Methodist	96,944	94,900
Midge Hall	28,140	26,800
Spendmore Lane	21,506	20,480
Whittle	12,691	12,424
Withnell Fold	5,864	5,584
Total	345,738	338,388

6) Capital Receipts

	Circuit Model Trust Fund	
	2019-20	2018-19
Gross Sale Proceeds (Royal Av)	177,500	0
Selling Agent Fees	(2,994)	0
Surveyors Fees	(570)	0
Legal Fees	(1,980)	0
Other Fees	(35)	0
Net Sales Proceeds	171,921	0

The former manse at Royal Avenue was sold on 10th December 2019

7) Income from Other Charitable Activities

Women’s Network – this group exists to promote and encourage fellowship across the churches within our circuit. The largest part of its income arises from the Easter Offering across all churches within the Circuit which is specifically for the Methodist Church World Mission Fund. This is not included in the income of the Circuit as it is for a specific fund. Please see note 27. The income included in the table above is from non-specific donations which are then passed on to other charitable causes, including some Methodist Church Funds. In 2019-20 the Easter Offering did not take place due to the churches being closed as a result of the COVID-19 lockdown

Messy Church – monthly sessions are held in Trinity Buckshaw school. Contributions are received towards the costs incurred which are reported in Note 19 Other Outgoings.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	Total 2018-19
Women's Network				226	226	121
Messy Church	183				183	54
					0	0
Total	183	0	0	226	409	175

8) Other Income

A total of £4,000 was received during the year as a result of the RBS ‘Business Banking Switch’ initiative. The Trustees have determined that this will be placed in a Designated Fund to be used for unexpected/unplanned expenditure in the future.

9) Grants & Donations Made

The grants and donations listed below were agreed and made during the year.

From General Funds	Agreed This Year			Agreed Previous Year			Total
	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Paid This Year	Carried Forward	Paid This Year
St Johns School, Brinscall	1,117	(1,117)	0			0	(1,117)
Soul Survivor Grant		0	0			0	0
Training & Development	502	(502)	0			0	(502)
Other	212	(212)	0			0	(212)
Total	1,831	(1,831)	0	0	0	0	(1,831)

From Restricted Funds	Agreed	Paid This Year	Carried Forward	Unpaid b/f	Reversed This Year	Carried Forward	Paid This Year
Schools Worker			0			0	0
Network Charities	226	(226)	0	0		0	(226)
Total	226	(226)	0	0	0	0	(226)

10) Stipends, Salaries & Associated Costs**a) Presbyters & Deacons**

Stipends were paid to 7 Presbyters & Deacons (6.5fte), (2018-19 (6.5 fte)).

	Full Time	Part Time	General	Designated	2020	2019
Stipends	154,412	12,084	166,496		166,496	161,322
National Insurance	14,247	518	14,765		14,765	14,215
Pensions	40,203	3,251	43,454		43,454	42,258
Total Employment Costs	208,862	15,853	224,715	0	224,715	217,794
Telephone & Internet	3,014	348	3,362		3,362	3,234
Travelling	9,487	821	10,307		10,307	14,270
Removal & Relocation	500		500	2,560	3,060	4,291
Total	221,863	17,022	238,884	2,560	241,444	239,589

b) Administration

The Circuit currently employs two lay members of staff (1.45fte), (2019 1.45wte), one (0.45fte) providing Administration support to the Circuit, and the second (1.0 fte) in a Pioneer Ministry role. From March 2020 the Circuit Administrator works an additional 2hrs per week for the Lancashire District and this cost is recharged. The costs below are shown net of this recharge.

	Full Time	Part Time	General	Designated	2020	2019
Salary		8,517	8,517	23,958	32,475	32,879
National Insurance					0	0
Pensions					0	0
Total Employment Costs	0	8,517	8,517	23,958	32,475	32,879
Travelling		326	326	340	666	1,082
Total	0	8,843	8,843	24,298	33,141	33,961

Totals

Stipends, Salaries & Associated Costs	221,863	25,864	247,727	26,858	274,585	273,550
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No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

c) Pensions

All ordained Presbyters & Deacons are members of the Methodist Ministers' Pension Scheme (MMPS), which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term was deemed to include presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand, lay employees are contractual employees and do have the option of joining an occupational pension scheme.

Financial details of the MMPS can be found in the note to the Consolidated Report and Financial Statements of The Methodist Church

Notes to the Accounts for the Year Ending 31 August 2020

d) Cost of Superintendent, Presbyters, Deacons & Trustees

The Superintendent of the Circuit, the other Presbyters and Deacons and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs CLT and Circuit Meetings. The members of the Circuit Meeting are the Trustees of the Circuit. The stipends, employer's NIC and employers pension contributions and other expenses of the Presbyters and Deacons of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. Council tax and water charges are paid by the Circuit, but as HMRC does not regard this a benefit in kind the values are not disclosed here.

Each Presbyter and Deacon is entitled to a three-month sabbatical. Expenses incurred during this are met by the Connexion, with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. There are no additional costs incurred as a result of sabbaticals as the remaining Presbyters and Deacons cover the work without additional payment.

The total employment costs for Presbyters and Deacons can be found in Note 11a above

e) Payments to Trustees

It is not generally Circuit policy to reimburse the lay members of the CLT or Circuit Meeting members for expenditure properly incurred in carrying out their duties. However as outlined above the Presbyters, Deacons, and the Administration Assistant are paid by the Circuit for their work within the Circuit. In addition, payments (fees and/or travel expenses) are made to two Supernumerary Ministers (who are Trustees), for preaching duties they undertake within the churches of the Circuit. These costs are reported as 'Other Outgoings' and details are outlined below:

Minister	2019-20	2018-19
Rev M Randle	476	867
Rev R Stubbings	175	450
Total	651	1,317

The travel cost of the Presbyters & Deacons who attend CLT and Circuit Meetings is included within their overall travel expenses and is not separately determined.

11) Property Expenses

The Circuit is Managing Trustee for 6 manses (2019, 7), 5 of which were occupied during the year by the Presbyters and one of the Deacons stationed in the Circuit. The other 1 is designated as an investment property.

As a result of the changes in ministerial roles effective from 1st September 2019 the Trustees decided to re-configure the manse provision, which resulted in the purchase of a new property in Little Close, Leyland in July 2019, and the sale of an existing property in Royal Avenue, Leyland, which was completed in December 2019. Details of the capital values in respect of this transaction can be found in Note 7.

The cost of on-going maintenance and improvements to all properties is current funded on an 'as incurred' basis from the General Fund. Any major/one-off repairs or maintenance are funded from the reserve held in Designated Funds.

The Circuit is also responsible for any property related expenses in respect of closed churches, as well as Quinquennial Reports for all Churches and Manses within the circuit

a) Expenditure on Manses

General Fund							
Manse	Council Tax	Insurance	Repairs, Maint & Improv	Maintenance Contracts	Water	Total 2019-20	Total 2018-19
Canberra Road	1,660	467	645	385	567	3,724	4,196
Little Close	2,224	(2)	2,676	550	643	6,091	3,822
Millfield Road	2,665	590	0	473	642	4,370	8,724
Royal Avenue						0	3,844
Warton Place	1,383	650	4,992	60	688	7,773	3,081
Windsor Drive	2,489	429	8,199	738	764	12,620	4,569
Total General Funds	10,421	2,133	16,513	2,206	3,305	34,579	28,236
Designated Funds							
Windsor Drive			14,114			14,114	0
Total - Manses	10,421	2,133	30,627	2,206	3,305	48,693	28,236

b) Expenditure on Other Property

Description	General Fund		Designated Funds	
	2019-20	2018-19	2019-20	2018-19
Investment Properties	6,066	2,328		
Church Quinquennial Reports	1,155	0		
Office Set Up & Running Costs	590	766		
Total	7,811	3,094	0	0

c) Total Expenditure on Property

	General Fund		Designated Funds		Total Funds	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Manses	34,579	28,236	14,114	0	48,693	28,236
Other Property	7,811	3,094	0	0	7,811	3,094
Total	42,390	31,329	14,114	0	56,504	31,329

Notes to the Accounts for the Year Ending 31 August 2020

12) District Assessment & Levy

The District Assessment is calculated relative to the proportion of Staffing (Presbyters, Deacons and Mission staff) of all Circuits within the Lancashire District. Presbyters & Deacons, attract a weighting of 1.50 per Fte and Mission Staff a weighting of 1.0 per Fte. The amounts included in Designated Funds relate to the Pioneer Minister role. The Circuit Model Trust levy is calculated on a sliding scale percentage of the Circuits CMTF account balance as at 31 August in the previous accounting year.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	Total 2018-19
District Expenses	5,363		645		6,007	7,176
Methodist Church Fund	57,300		6,888		64,188	62,561
Levy on Circuit Model Trust Funds	0	1,361	0	0	1,361	10,923
Total	62,663	1,361	7,533	0	71,557	80,660

13) Office & Administration Expenses

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	Total 2018-19
Payroll Admin charge	480				480	480
Computer Levy - Ministers	1,155				1,155	0
TMCP Investment Management Fees		109			109	550
Printer Cartridges	564		262		827	1,030
Conference Minutes & CPD	237				237	278
Office Equipment	213				213	284
Photocopying	351				351	204
Circuit Website	249				249	249
Telephone/Broadband	39		440		479	324
Other Admin Costs	483	0	59	0	541	811
Total	3,770	109	761	0	4,640	4,208

Notes to the Accounts for the Year Ending 31 August 2020

14) Other Outgoings

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	Total 2018-19
Mission, Preaching & Worship						
Supernumery Preacher Expenses	651				651	1,317
Preaching Plan/Newsshare	185				185	428
Messy Church - Buckshaw	288				288	420
Resources	1,019		222		1,241	1,919
Other Expenditure						
Training Courses & Events	441				441	9
Apprenticeship Levy	918				918	961
Staff Retreat/CLT Away Day	2,173				2,173	2,175
Professional Fees	546				546	3,900
Other	446	0	179	0	625	544
Total	6,667		401	0	7,068	11,672

The professional fees incurred in 2019-20 relate to advice sought prior to signing an ecumenical document in respect of Trinity Buckshaw School and in 2018-19 relate to the purchase of the replacement manse in Little Close.

15) Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuits investments, management charges based on 0.2% of the value of the funds as at the beginning of the financial year. Details of these by fund are listed below. None of the individual amounts are considered material but the totals by Fund category are shown in Note 13 above.

Realised and Unrealised gains/(losses) in invested funds are listed below.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	Total 2018-19
CFB Corporate Bond		105			0	495
CFB Managed Mixed Fund		(484)			0	336
CFB Managed Fixed Interest Fund		2			0	11
Total		(378)	0	0	0	842

16) Gain/(loss) on Investment Properties

Royal Avenue was sold in December 2019. The property had a carrying value of £171,759; the net sale proceeds received were £171,921 which results gain on disposal of £390.

17) Reclassification of Funds

As a result of the sale Royal Avenue in December 2019. The property had a carrying value of £171,759; the net sale proceeds received were £171,921 which results gain on disposal of £390.

Notes to the Accounts for the Year Ending 31 August 2020

18) Manses & Other Property

Buildings comprise 5 (6 in 2018-19) manses located in Chorley, Leyland & Brinscall. Investment property comprises a manse at St James Place, Coppull,

a) Cost or Valuation

	Investment Properties	Land	Buildings	Fixtures, Fittings and Equipment	Assets under Construction	Total
Balance brought forward	343,196		1,306,228			1,306,228
Additions in the year						0
Revaluations						0
less Disposals in the year	(171,531)					0
Transfers between Categories						0
Total	171,665	0	1,306,228	0	0	1,306,228

b) Accumulated depreciation and impairment provisions

Balance brought forward						0
Depreciation charge for the year						0
Impairment provisions						0
Revaluations						0
Disposals						0
Transfers						0
Total	0	0	0	0	0	0

Balance brought forward						0
Depreciation charge for the year						0
Impairment provisions						0
Revaluations						0
Disposals						0
Transfers						0
Total	0	0	0	0	0	0

c) Net book value

Brought Forward	343,196	0	1,306,228	0	0	1,306,228
Carry Forward	171,665	0	1,306,228	0	0	1,306,228

d) Schedule of Assets

Canberra Road (Manse)		231,878			231,878
James Place (Manse)	171,665				0
Little Close (Manse)		295,000			295,000
Millfield Road (Manse)		326,160			326,160
Warton Place (Manse)		223,162			223,162
Windsor Drive (Manse)		230,028			230,028
Total	171,665	0	1,306,228	0	1,306,228

*Little Close is subject to a 999 lease of which there were 982 years remaining as at 31st August 2020

Notes to the Accounts for the Year Ending 31 August 2020

19) Investment Assets, including Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund (as listed below) are held by TMCP in Trustees Interest, Managed Equity or Corporate Bond Funds on which interest or dividends are credited to the accounts either monthly or quarterly. These are regarded as medium to long term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure, through providing guidance and acting under their direction, that the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Investment Fund Details		Trust Fund - Details				
Name	Number	Number of Units	Closing Price - £s	CMTF -Trust 9540	Total 2020	2019
CFB Managed Mixed Fund	2C100	5,698	4.734	26,974	26,974	27,459
CFB Managed Fixed Int. Fund	2C122	92	2.169	200	200	198
CFB Corporate Bond	2C128	5,825	1.489	8,673	8,673	8,569
Trustees Interest Fund	2C110	n/a			0	0
Total Investments				35,847	35,847	36,225
Trustees Interest Fund	2C110	n/a		181,901	181,901	18,231
Total				217,749	217,749	54,456

20) Debtors & Prepayments

All items shown as Debtors as at 31 August 2019 were received during the current financial year. All sums paid in advance at 31 August 2019 have been released in 2019-20 and it is expected that all other sums paid in advance at 31 August 2020 will be released in 2020-21

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2020	2019
Trade Debtors						
SPAT for Schools Worker Salary Recharge					0	1,363
Other Debtors	0	0	0		0	704
Total Debtors	0	0	0	0	0	2,066
Prepayments						
Stipends, Pension & NI	19,223				19,223	18,717
Property Insurance	1,662				1,662	1,826
Council Tax & Water Charges	362				362	605
Other	653				653	1,159
Total Prepayments	21,900	0	0	0	21,900	22,307
Total Debtors & Prepayments	21,900	0	0	0	21,900	24,373

Notes to the Accounts for the Year Ending 31 August 2020

21) Loans to Churches

22) Loans to churches within the Circuit may be granted by the trustees for a variety of purposes. All loans are interest free and generally sourced from the CMTF. The agreed repayment period (if set) is shown in the table below. The loan to Chorley was made to support the redevelopment of the church following a merger with another local church. The loan to Leyland was to provide short term liquidity and was repaid in September 2020.

Church	Date Granted	Amount	Period	Balance b/f	Granted This Year	Repaid This Year	Balance c/f
Chorley Methodist Church	23/05/12	100,000	Open	301		(301)	0
Leyland Methodist Church	06/05/20	7,000	1 Year		7,000		7,000
Total				301	7,000	(301)	7,000

23) Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church, The Co-op Bank and at the Royal Bank of Scotland plc are all available on demand without loss of interest. Where possible the Restricted Funds are all held in specific bank accounts. The allocation of the balances across General and Designated Funds is arbitrary, but wherever possible balances are not shown as negative

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	2019
Central Finance Board	39,280		94,569	4,283	138,132	131,683
Co-op Bank	54,530		4,990	68	59,587	0
Royal Bank of Scotland	2		0	513	515	94,489
Total	93,812	0	99,558	4,864	198,234	226,173

24) Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2020 will be paid during the year to 31 August 2021. The accrual for the District Assessment relates to the Pioneer Ministry post which commenced on 1st September 2018 and is a five-year fixed term post. The formula to determine the amount payable for the District Assessment works one year in arrears, therefore the actual amount due as a result of the increased headcount is payable for five years from 2019-20.

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	2019
Income in Advance						
Assessments received in advance	86,521				86,521	80,405
Third Party Fundraising				386	386	3,363
Other	0				0	0
Total Income in Advance	86,521		0	386	86,906	83,768
Creditors & Accruals						
Minister & Staff expenses	267		0		267	1,256
Ministers Removal Expenses			0		0	489
District Assessment			7,533		7,533	7,073
Manse Repairs/Council Tax etc. etc.	6,573				6,573	739
Other	2,645		0		2,645	839
Total Creditors & Accruals	9,484		7,533		17,018	10,396
Total Creditors (due in under 1 year)	96,005	0	7,533	386	103,924	94,164

25) Unrestricted Funds

a) General Fund

	31-Aug-20	31-Aug-19
Balance	1,504,599	1,676,251

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit, and which have not been designated for other purposes. As at 31 August 2020 88% of this fund is held as freehold and long leasehold properties, being manses for ministers and investment properties. Details of grants and donations made from the General Fund during the year can be found in Note 9.

The Trustees are aware that grant applications must demonstrate public benefit and this is true for this fund.

b) Circuit Model Trust Fund

	31-Aug-20	31-Aug-19
Balance	217,749	54,456

The purpose of this fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is from the sale of church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Trustees, Methodist Standing Orders 930, 931 and 917(2) do contain some restrictions on the use of the fund. The increase in the balance of this fund is due to receipt of the net sale proceeds of Royal Avenue.

c) Designated Funds

	31-Aug-20	31-Aug-19
Balance	92,026	125,545

These funds are to serve specific purposes, but are not restricted by any document or deed to that purpose alone. Details of the specific funds are as follows:

Manse Major Repair/Improvement Fund – this is a historical fund, established over time by transferring funds from the General Fund. The fund balance at 31 August 2020 now stands at £9,886, after charging £14,114 in the year.

Presbyters & Deacons Removal Fund – used to meet the removal costs of new presbyters & deacons joining the circuit, and was established over time by designating funds previously held in the General Fund. The fund balance at 31 August 2020 now stands at £1,621, after charging £2,560 in the year.

Pioneer Ministry Fund – this fund was established during 2017-18 to provide funding for a 1.00 fte Lay Ministry post for a period of 5 years from 1st September 2018. Additional funding was provided on 31 August 2019 to cover the increased District Assessment payable as a result of this post. The balance as at 31st August 2020 of £107,131 is now considered sufficient to fund the remaining 3 years of this post.

26) Restricted and Endowment Funds

	31-Aug-20	31-Aug-19
Balance	4,479	4,310

The restricted and endowment funds exist to support the causes below. The funds held as Investments within the Balance sheet are managed by TMCP. In the SOFA the investment income and charges for these funds are recorded to the relevant fund and then a fund transfer is recorded to reflect the fact that the net income from these funds (after charges) is credited to the CMTF, which is an Unrestricted Fund. The funds held on deposit with the Central Finance Board ("CFB") are managed by the CFB and the interest is credited to the relevant account. Each fund is listed below and is categorised according to the following key:

EE – Expendable Endowment – Capital available with restrictions

PE – Permanent Endowment – Capital unavailable

RL – Locally Restricted – Capital and interest available

Outreach(RL) – the remaining balance on this fund was transferred to the Pioneer Ministry Fund in accordance with the Circuit decision outlined above.

Local Preachers(RL) – to be used to support those following their calling to be local preachers

St Johns School(RL) – available to fund any emergency repairs at the joint Church of England/Methodist primary school in Brinscall

27) Summary of Fund Movements

	Balance at 1 Sep 2019	Income	Expenditure	Transfers	Grant Provisions	Gains/ Losses	Balance at 31 Aug 2020
General	1,676,252	356,298	(364,899)	(163,421)	0	390	1,504,619
Circuit Model Trust	54,456	1,720	170,450	(8,500)	0	(378)	217,749
Total Unrestricted & Undesignated	1,730,708	358,017	(194,448)	(171,921)	0	12	1,722,368
Manse Major Repair/Improvement	24,000	0	(14,114)	0			9,886
Presbyters & Deacons Removal	4,181	0	(2,560)	0			1,621
Pioneer Ministry	95,464	12,028	(32,993)	0			74,499
Other Designated	1,900	4,000	0	0			5,900
Total Designated	125,545	16,028	(49,667)	0	0	0	91,906
Local Preachers	2,693	187	0	0	0	0	2,880
St Johns School	1,560	11	0	0	0	0	1,571
Network	28	226	(226)	0	0	0	28
Total Restricted	4,280	424	(226)	0	0	0	4,479
Total of All Funds	1,860,533	374,469	(244,342)	(171,921)	0	12	1,818,752

28) Analysis of Net Assets Between Funds

Fund balances at 31 August 2020 are represented by:

	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted & Endowment Funds	Total 2019-20	2019
Tangible Fixed Assets	1,306,228	0	0	0	1,306,228	1,306,228
Fixed Asset investments	171,665	0	0	0	171,665	343,196
Investments		35,847			35,847	36,225
Current Assets	122,712	181,901	99,558	4,864	409,036	269,078
Current Liabilities	(96,005)	0	(7,533)	(386)	(103,924)	(94,164)
Creditors Due After One Year					0	0
Total Fund Value	1,504,599	217,749	92,026	4,479	1,818,852	1,860,563

29) Related Parties

Related parties include the Methodist Connexion, the Lancashire District and Churches within the Circuit, other Methodist Circuits and Districts, CFB and TMCP. All of these entities have their own Trustees or directors.

The majority of the Circuit Trustees are members of one of the Churches within the Circuit and maybe Trustees in their Churches.

The receipts and payments to related parties shown below do not appear elsewhere in the accounts

	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 20
Mission in Britain Fund	2,117	(2,117)	0
Property Fund	1,990	(1,990)	0
World Mission Fund	648	(648)	0
Presbyters and Deacons Fund	1,440	(1,440)	0
Training Fund	528	(528)	0
JMA	1,075	(1,075)	0
Total	7,798	(7,798)	0

30) Agency Collections & Payments

During the year the circuit acted as Agent for the collection of monies for the charity listed below.

	Balance due (from) / to Circuit - 31 Aug 19	Receipts	Payments	Balance due (from) / to Circuit - 31 Aug 20
District Training Fund		386	0	386
Total	0	386	0	386

31) Volunteer Contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. The Presbyters and Deacons are supported by local preachers and supernumerary ministers to ensure that worship can be held at all the churches every Sunday. In addition, many people contribute by serving on committees/and or working in teams that deal with planning, mission, manses, finance, and safeguarding.

32) Capital Commitment and Contingent Liabilities

There were no capital commitments or contingent liabilities at the year-end (2018-19 nil).

33) Lease commitments

On 26th July 2019 the Circuit acquired a property in Little Close, Leyland as a replacement manse. This property is subject to a 999 year lease with effect from 1st January 2000. The annual ground rent payable is £85. The Circuit has no other long-term lease obligations. There are short term obligations for telephones at the Circuit Manses. The total annual cost of these is not considered material.

34) Independent Examiner

The independent examiner provided no additional services during the year.

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

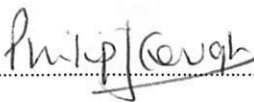
Signature of treasurer  Date..... 16/3/21.....

Name and address of treasurer. Timothy J Melling, F.C.C.A.

16 Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the Circuit Meeting on 16th March 2021.....

Signature of the Chair of the meeting: 

Name of the Chair of the meeting: Rev P Gough:..... Date: 16th March 2021.....

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2019 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

* delete or circle as appropriate

Name of Circuit: Chorley & Leyland..... No: 21/10.....


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 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 requirements of the Charities Act 2011have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I 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:.....

Name of independent examiner: Jacqueline M Adams.....

Relevant professional qualification of independent examiner:F.C.A.....

Address: 2 Stable Mews, Millwood Close, Withnell Fold, Chorley, PR6 8AR.....

Date: 18/3/21.....