



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

Contents	Pages
Reference and Administrative Details	3-4
Trustees' Annual Report	5-9
Independent Examiners Report	10-11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 32

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, Supernumery 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 manse 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: £1640,250). 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:

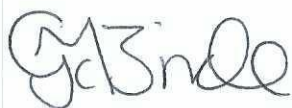
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departure 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						
Donations and legacies	375	0	0	0	375	25
Income from monetary investments	942	26,249	0	213	27,403	23,333
Income from investment properties	27,480	0	0	0	27,480	22,616
Assessments on Churches	299,442	0	0	0	299,442	290,869
Capital Receipts	0	404,840	0	0	404,840	238,302
Grants received	0	0	0	0	0	0
Other charitable activities	0	0	0	0	0	0
Total from Charitable Activities	328,239	431,089	0	213	759,540	575,145
Other income	5,569	0	0	0	5,569	8,527
Total Income and Endowments	333,808	431,089	0	213	765,109	583,672
Expenditure						
Grants and donations	2,367	0	400	0	2,767	3,607
Salaries and associated costs	229,107	0	0	0	229,107	220,873
Property	29,227	0	0	0	29,227	33,738
District Assessment & Levy	84,603	24,824	0	0	109,427	87,175
Depreciation	0	0	0	0	0	0
Office expenses	2,733	1,455	0	0	4,187	3,092
Other outgoings	10,863	0	334	10,276	21,473	15,794
Total Charitable Expenditure	358,898	26,279	734	10,276	396,187	364,279
Net Incoming Resources /(Resources Expended before Investment Gains /(Losses)	(25,091)	404,810	(734)	(10,064)	368,923	219,393
Gain/(loss) monetary investments	0	(108)	0	0	(108)	2,581
Gain/(loss) investment properties & manses	(976)	0	0	0	(976)	405,816
Current Year Grants from CMTF	(26,091)	0	0	0	(26,091)	
Reclassification of Funds	(404,840)	0	0	0	(404,840)	(187,022)
Net Income/(Expenditure)	(456,998)	404,702	(734)	(10,064)	(63,093)	440,767
Transfers between funds	113,045	(113,045)	0	0	0	0
Net Movement in Funds	(343,953)	291,657	(734)	(10,064)	(63,093)	440,767
Total funds brought forward	1,640,250	498,882	19,468	19,720	2,178,320	1,737,552
Grants Made from Funds b/f	(41,250)	0	0	0	(41,250)	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	1,255,047	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:.....

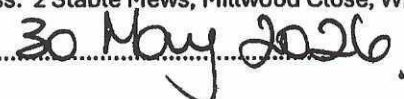


Name of independent examiner: Jacqueline M Adams

Relevant professional qualification of independent examiner: N/a

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

Date:



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	18	748,190				748,190	1,127,686
Investment properties	18	379,496				379,496	405,816
Investments	19		38,028			38,028	38,136
Total Fixed Assets		1,127,686	38,028			1,165,714	1,571,638
Current Assets							
Debtors	20	19,222				19,222	24,313
Loans by the Circuit	21	69,820				69,820	99,870
Investments with TMCP	19		752,511			752,511	460,746
Central Finance Board Deposits	22	11,739		6,969	4,903	23,610	12,059
Cash at Bank and in hand	22	85,599		11,766	4,753	102,118	99,603
Total Current Assets		186,380	752,511	18,735	9,656	967,282	696,591
Current liabilities							
Creditors (due in under 1 year)	23	59,019				59,019	89,909
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	24a/26	1,255,047				1,255,047	1,640,250
Circuit Model Trust Fund	24b/26		790,539			790,539	498,882
Designated Funds	24c/26			18,735		18,735	19,468
Total Unrestricted Funds						2,064,321	2,158,600
Restricted & Endowment Funds	25/26				9,656	9,656	19,720
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 31st 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 31st 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 31st 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 31st August 2025

8) Grants & Donations

	Agreed This Year			Agreed Previous Year			Total
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)
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	273				273	319
Resources	825		334	381	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 31st 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	2024
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 CMTE, 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 Manse. 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.