

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales · Charity number 1140223

Details

Status	Registered
Legal form	Previously excepted
Registered	2011-02-04
Register	View on the Charity Commission register

Contact

Address	10 Whitfield Crescent Newhey Rochdale Lancashire OL16 4NA
Phone	01706378395
Email	admin@rochdaleandlittleboroughmethodists.org.uk
Website	www.rochdalelittleboroughcircuit.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 Circuit encourages the Churches to provide :-a/ sacred spaces (a building) for regular acts of worship, prayers and contemplation for church members and non members alike.b/ teaching of Christianity through sermons, courses and small groups.c/ pastoral work including visiting the sick and bereaved.d youth and senior citizens clubs, womens and mens meetings etc with a christian ethos.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£427,973	£372,374	-	-
2024-08-31	£647,570	£384,180	£1,747,476	4
2023-08-31	£194,432	£328,468	-	-
2022-08-31	£221,183	£240,009	-	-
2021-08-31	£234,242	£213,931	-	-
2020-08-31	£226,250	£238,477	-	-

Trustees

Name	Role	Appointed
Rev RUTH JACKSON	Chair	2016-09-01
ADRIAN Walton Bleackley		2024-03-14
ANDREW HOWARD HARDWICK		
Anna Malnutt		2022-09-01
Beryl Tattersall		2016-09-01
COLIN WASS		
Catherine Varley		2021-09-01
DAVID WHEATLEY		
DIANE HARDWICK		
DILYS PEARSON		2016-09-01
David Greenwood		2024-07-25
Deacon Marcianne Uwimana		2022-09-01
Eileen Hopkinson		2025-09-11
GRAHAM STRATFORD BOOTH		
Glennis Crossley		2016-09-01
HELEN ELIZABETH NIELSEN		
JANICE HICKS		2016-09-01
JOAN TATTERSALL		
JOHN CARSON		2018-09-01
Jacqueline Whitaker		2018-03-06
Janet Bower		2018-09-01
Janice Knott		2018-09-11
Jean Burrows		2016-09-01
Jean Spencer		2018-09-01
Jillian Copley		2016-09-01
Joyce Sanger		2018-09-01
KEN GRIFFIN		

Name	Role	Appointed
Ken Peden		2021-09-01
Leonie O'Donoghue		2016-09-01
MR LES BIRKETT		
MRS JACKIE WHITE		
Mark Newman Benger		2025-09-09
NICHOLA HELLIWELL		2024-07-23
NIGEL EVES		2024-07-21
Nancy Frankland		2018-09-11
Neil Helliwell		2018-09-01
Pauline McKay		2018-09-01
Peter Sanger		2018-09-01
REV LAWRENCE COPLEY		
RUTH MARY TUNNICLIFFE		2018-09-11
Rev John Peter Malnutt		2022-09-01
Rosamund Beal		2024-12-05
Ruth Sara Bleackley		2025-09-11
SYLVIA MARY WILD		
Simba Gomwe		2016-09-01
Stephanie Peden		2018-09-01
Stephen Ashworth		2018-09-01
Steven Tunnicliffe		2018-09-11
Susan Lesley Downing		2018-12-04
Vivien Mary Collinson		2018-09-11

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales - Charity number 1140223

Accounts

REGISTERED CHARITY NUMBER: 1140223

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 August 2025
for
ROCHDALE AND LITTLEBOROUGH
METHODIST CIRCUIT

RAA North East Ltd
3 Sheen Road
Richmond, United Kingdom
TW9 1AD

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Contents of the Financial Statements
for the Year Ended 31 August 2025

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ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report for the Year Ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

OBJECTIVES AND ACTIVITIES

Principal objectives and policies

The purpose of The Methodist Church is as laid down in the 1932 Deed of Union. They are 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 Circuits mission is based upon the Methodist Churches Vision Document "Our Calling" – with 4 themes as follows:

Worship – increasing awareness of God's presence and celebration of God's love.

Learning and Caring – Growing and learning through mutual support and care.

Service – To be a good neighbour and challenge injustice.

Evangelism – Make more followers of Jesus Christ

The Circuit and its churches seek to be a spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, acts of worship, social, and outreach activities that currently exist, but also to seek new ways to extend to others the fellowship of the Church Family.

3 ministers are currently stationed to the Circuit and together with Local Preachers, worship leaders and retired minister's work with the 10 local Churches to hold regular Acts of Worship. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place as required in each of the 8 Methodist Churches and in our 2 Local Ecumenical Partnership Churches. These services are open to all people without charge. The ministers also work with the churches to support outreach and mission into the local communities working mainly with young and older people through youth clubs, lunch clubs, craft clubs, care home visits, school assemblies at various community schools and at our Methodist/Anglican Primary School, where one of our ministers is Chaplain and Governor.

The Circuit website is active, and each one of our 10 churches are linked into it.

In their management and governance of the charity the Trustees have had regard to its objects and to the Guidance issued by the Charity Commission on public benefit.

Policy on grant making

The Circuit makes grants to Circuit churches of up to 1/3rd of the cost for repairs and maintenance to the property or to support outreach into the community. Smaller grants are available through the Youth and Children's forum for the furtherance of work with children and young people within Circuit churches.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report for the Year Ended 31 August 2025

Policy on social investment including program related investment

Investment policies are as set out in the Model Trust Deeds of the Methodist Church. The circuit does not have programme related investments. All investments are via the Trustees for Methodist Purposes or the Central Finance Board of the Methodist Church and income is used as prescribed by the investment trusts.

Contributions made by volunteers

All lay members of the Circuit board of Trustees are volunteers who give their services freely, attending a minimum of 3 circuit meetings together with various subcommittees. An estimate of 400 to 450 hours per annum

ACHIEVEMENT AND PERFORMANCE

Circuit Review - At the December 2024 Circuit meeting the updated Mission plan was accepted and is to be reviewed annually to keep the document alive and encourage all work within the churches and circuit to be Mission based. The Circuit membership numbers have stabilised and are gradually increasing in some churches. However, the overall numbers within the Circuit now only require 2 ordained ministers instead of the previous 3.

The Circuit continues in its development of new ways of being church, sustaining the principles of our charity, providing worship online, virtual meetings and meeting in person, sustaining our community work, some of our buildings being used for food banks, café or charity shop.

Safeguarding - The Circuit continues to follow the Connexional Policy on Safeguarding. Each church has a safeguarding representative and the circuit administrator is the safeguarding officer in the Circuit to ensure the adoption of safe practice amongst children and vulnerable adults. Church representatives will continue to receive training and refresher training.

Ministerial Invitations - The Circuit Board of Trustees approved the Circuit Invitation Committee at their Circuit meeting in June 2025 to consider the invitation of our Superintendent. Following consultations with the churches and a meeting of the CIC a mutual decision was made that our Superintendent of 10 years would move to a new Circuit in September 2026. A Profile of the Circuit and a description of the Superintendency role has been submitted and it is expected that a new Superintendent will be appointed for September 2026.

Resources - Following the sale of a manse and 2 churches over the past 3 years the Circuit now has £500k in its trust fund available for purchase of more suitable manses and for ongoing Mission work and lay worker salaries due to the reduction of ordained ministers.

Local Preachers - There is one Local Preacher in training. The local preachers and Worship leaders are vital to ensure suitable Worship is offered in each of our churches alongside our ordained ministers.

The appointment of ministers and accreditation of lay preachers has ensured continuity to the Circuit and its churches.

Continued training in safeguarding ensures that best practice can be assured in caring for vulnerable people in our congregations and in our mission outreach.

Grant giving has enabled churches to take forward their vision for the future by making necessary improvements to their buildings to make them fit for purpose. Grants supporting lay workers has allowed the church to extend its pastoral and mission work.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report for the Year Ended 31 August 2025

FINANCIAL REVIEW

Reserves Policy

General Fund:

To hold a maximum of approx. six month's budgeted general fund expenditure costs. 2025/26 budgeted expenditure is £184,589 therefore six months is £92,295.

Circuit Advanced Fund:

In order to support the mission and outreach of the 10 Circuit Churches the Circuit needs the support of three ministers.

- a. It is agreed that any short fall in annual income could be supported with general funds short term.
- b. Grants to Churches of up to 1/3 of any application for Minor property works or community outreach projects.
- c. Reserves for any major repair to manses on ministerial exchanges.
- d. District Levies based on Connexional policy – 2024/25 was £38,535.

In the 2024/25 accounts: -

- a. 72.33% of the Circuits income was provided by the local Churches.
- b. 68.39% of income was spent on ministerial and lay worker pay and related travel and manse costs.
- c. 16.5% of income received represented our contribution to the District, and the wider Methodist Connexion.
- d. The remainder covers costs of local preachers' expenses, grants to Churches and general administration.

All investments are under the governance of the Trustees for Methodist purposes and therefore covered by their investment policy.

The principal risks to the charity are declining church attendance and inflationary costs, plus the national shortage of presbyters. These risks are reviewed annually with representatives from the local churches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale and Littleborough Methodist Circuit is governed by Circuit of the Methodist Church, Methodist Church Act (1976), Deed of Union (1932) and the Model Trust Deeds of the Methodist Church.

How is the charity constituted: Act of Parliament

Trustee Selection Methods: Appointed by the local Churches and existing trustees. Ministers are automatically trustees.

Churches in the circuit are members of the Churches together Ecumenical partnerships

Range of guidance produced by Methodist connection. Leaflet The role of a Trustee in the Methodist Church' available for all trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1140223

Registered office

10 Whitfield Crescent
Newhey
Rochdale
Lancashire
OL16 4NA

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report
for the Year Ended 31 August 2025

Trustees

Adrian Walton Bleackley
Andrew Hardwick
Anna Malnutt
Beryl Tattersall
Catherine Varley
Colin Wass
David Greenwood
David Kerr
David Wheatley
Deacon Marcianne Uwimana
Diane Hardwick
Dilys Pearson
Eileen Hopkinson (Appointed on 11/09/2025)
Glennis Crossley
Graham Booth
Helen Neilsen
Jackie White
Jacqueline Whitaker
Janice Hicks
Janet Bower
Janice Knot
Jean Spencer
Jillian Copley
Jean Burrows
Joan Tattersall
John Carson
John Dafforne (Resigned on 12/12/2024)
Joyce Sanger
Ken Peden
Kenneth Griffin
Leonie O'Donoghue
Les Birkett
Mark Newman Bengner (Appointed on 09/09/2025)
Nancy Frankland
Neil Helliwell
Nichola Helliwell
Nigel Eves
Pauline Mackay
Peter Sanger
Rev John Malnutt
Rev Lawrence Copley
Rev Ruth Jackson - Chair
Rosamund Beal (Appointed on 05/12/2024)
Ruth Sara Bleackley (Appointed on 11/09/2025)
Ruth Tunnicliffe
Simba Gomwe
Stephanie Peden
Stephen Ashworth
Steven Tunnicliffe
Susan Downing
Sylvia Wild
Vivienne Collinson

Treasurer
Cath Varley

Approved by order of the board of trustees on 12/3/2026 and signed on its behalf by:

Rev Ruth Jackson - Superintendent Minister

R. Jackson

Mrs Cath Varley- Treasurer

C Varley

Independent Examiner's Report to the Trustees of
ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

I report to the trustees on my examination of the accounts of Rochdale and Littleborough Methodist Circuit for the year ended 31st August 2025 as set out on pages 6 to 7.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination for the year ended 31st August 2025.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Simon Gretton-Watson
Independent Examiner
RAA North East Ltd
3 Sheen Road
Richmond, United Kingdom
TW9 1AD

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Statement of Financial Activities
for the Year Ended 31 August 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total Funds £	2024 Total Funds £
RECIEPTS					
Assessment on Churches	168,816	-	-	168,816	181,635
Bank & Trust Interest	4,105	-	-	4,105	4,596
Donations to Circuit Funds	100	-	-	100	346
Other Income	8,741	-	-	8,741	18,599
Investment Income	632	150	21,862	22,644	17,660
Income from Sale of Spotland	245,579	-	-	245,579	424,734
Total Receipts	427,973	150	21,862	449,985	647,570
PAYMENTS					
Ministers Salaries/NI/Pensions	126,359	-	-	126,359	123,107
Ministers Travel Expenses	3,272	-	-	3,272	2,802
Ministers Office Expenses	1,901	-	-	1,901	2,082
Lay Worker Salaries & Expenses	12,040	-	-	12,040	11,003
Manses Repairs & Maintenance	2,188	-	-	2,188	16,003
Manses Council Tax, Water & Insurance	13,864	-	-	13,864	11,963
Property Inspections	5,760	-	-	5,760	5,220
Circuit Admin Costs	4,118	-	-	4,118	3,504
Visiting Preachers Allowance	870	-	-	870	675
District Assessment	38,535	-	-	38,535	37,668
Sundry Donations	1,091	-	-	1,091	966
Accountancy Fee	2,022	-	-	2,022	1,920
Investment Charges	1,608	434	631	2,673	11,309
CMTF Charges	102,589	-	-	102,589	145,894
Closing Churches Expenses	19,717	-	-	19,717	8,509
Grants to Churches	36,440	-	-	36,440	1,555
Total Payments	372,374	434	631	373,439	384,180
NET INCOME/(EXPENDITURE)	55,599	(284)	21,231	76,546	263,390
Other recognised/ unrecognised gains/ (losses)					
Unrealised gains/(losses) on revaluation of manses	37,000	-	-	37,000	50,000
Unrealised gains/(losses) on investment assets	-	95	618	713	2,241
Realised Gains / (losses) on sale of manses	-	-	-	-	-
Surplus/(deficit) for the year	92,599	(189)	21,849	114,259	315,631
RECONCILIATION OF FUNDS					
Total funds brought forward	1,684,443	18,378	44,655	1,747,476	1,431,845
TOTAL FUNDS CARRIED FORWARD	1,777,042	18,189	66,504	1,861,735	1,747,476

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Balance Sheet
31 August 2025

	Notes	2025 Total Funds	2024 Total Funds
FIXED ASSETS			
Premises	5	1,167,000	1,130,000
CURRENT ASSETS			
Debtors	7	7,405	10,397
Short Term Investments	6	619,912	541,789
Cash at bank and in hand		109,064	99,560
		736,381	651,746
CURRENT LIABILITIES			
Creditors	8	(41,646)	(34,270)
		694,735	617,476
TOTAL ASSETS LESS CURRENT LIABILITIES		1,861,735	1,747,476
NET ASSETS		1,861,735	1,747,476
FUNDS			
	9		
Unrestricted funds		1,777,042	1,684,443
Restricted funds		18,189	18,378
Endowment funds		66,504	44,655
		1,861,735	1,747,476
TOTAL FUNDS		1,861,735	1,747,476

The financial statements were approved by the Board of Trustees on the 12/3/2026 and signed on their behalf:

Rev Ruth Jackson- Superintendent Minister

R. Jackson

Mrs Cath Varley- Treasurer

C Varley

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

INCOMING RESOURCES

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

RESOURCES EXPENDED

All expenses are allocated or apportioned to applicable expenditure headings. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

PREMISES

Market value of premises, along with any realised gains/(losses), are shown at year end.

INVESTMENTS

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash flow statement

The charitable incorporated organisation qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements
for the Year Ended 31 August 2025

Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

3. STAFF COSTS

No employees received emoluments in excess of £60,000.

4. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,022</u>	<u>1,920</u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

5. TANGIBLE FIXED ASSETS

	2025	2024
	£	£
Market value at 1st September 2024	1,130,000	1,080,000
Realised gain/(loss) in revaluation of manses	37,000	50,000
Market value at 31st August 2025	1,167,000	1,130,000

6. INVESTMENTS

	Cash or cash equivalents	Listed investments	Total 2025
	£	£	£
Cost or valuation			
At 1 September 2024	494,770	47,019	541,789
Additions	245,579	-	245,579
Disposals	(188,139)	-	(188,139)
Fair value movements	20,254	429	20,683
At 31 August 2025	572,464	47,448	619,912
Impairment			
At 1 September 2024 and 31 August 2025	-	-	-
Carrying amount			
At 31 August 2025	572,464	47,448	619,912
At 31 August 2024	494,770	47,019	541,789

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	7,405	10,397

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and Deferred Income	41,646	34,270

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

9. MOVEMENT IN FUNDS

	At 01.09.2024	Net movements in funds	At 31.08.2025
	£	£	£
Unrestricted fund	1,684,443	92,599	1,777,042
Restricted fund	18,378	(189)	18,189
Endowment fund	44,655	21,849	66,504
TOTAL FUNDS	1,747,476	114,259	1,861,735

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted fund	427,973	(372,374)	37,000	92,599
Restricted fund	150	(434)	95	(189)
Endowment fund	21,862	(631)	618	21,849
TOTAL FUNDS	449,985	(373,439)	37,713	114,259

Comparatives for movement in funds

	At 01.09.2023	Net movements in funds	At 31.08.2024
	£	£	£
Unrestricted fund	1,386,560	297,883	1,684,443
Restricted fund	17,505	873	18,378
Endowment fund	27,780	16,875	44,655
TOTAL FUNDS	1,431,845	315,631	1,747,476

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted fund	630,758	(382,875)	50,000	297,883
Restricted fund	914	(502)	461	873
Endowment fund	15,898	(803)	1,780	16,875
TOTAL FUNDS	647,570	(384,180)	52,241	315,631

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales - Charity number 1140223

Accounts

REGISTERED CHARITY NUMBER: 1140223

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 August 2024
for
ROCHDALE AND LITTLEBOROUGH
METHODIST CIRCUIT

SKS Bailey Group Limited
2 Heap Bridge
Bury
BL9 7HR

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

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for the Year Ended 31 August 2024

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ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report for the Year Ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

OBJECTIVES AND ACTIVITIES

Principal objectives and policies

The purpose of The Methodist Church is as laid down in the 1932 Deed of Union. They are 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 Circuits mission is based upon the Methodist Churches Vision Document "Our Calling" – with 4 themes as follows:

Worship – increasing awareness of God's presence and celebration of God's love.

Learning and Caring – Growing and learning through mutual support and care.

Service – To be a good neighbour and challenge injustice.

Evangelism – Make more followers of Jesus Christ

The Circuit and its churches seek to be a spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, acts of worship, social, and outreach activities that currently exist, but also to seek new ways to extend to others the fellowship of the Church Family. 3 ministers are currently stationed to the Circuit and together with Local Preachers, worship leaders and retired minister's work with the 11 local Churches to hold regular Acts of Worship. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place as required in each of the 9 Methodist Churches and in our 2 Local Ecumenical Partnership Churches. These services are open to all people without charge. The ministers also work with the churches to support outreach and mission into the local communities working mainly with young and older people through youth clubs, lunch clubs, craft clubs, care home visits, school assemblies at various community schools and at our Methodist/Anglican Primary School, where one of our ministers is Chaplain and Governor. The Circuit website is active, and each one of our 11 churches are linked into it.

In their management and governance of the charity the Trustees have had regard to its objects and to the Guidance issued by the Charity Commission on public benefit.

The Circuit makes grants to Circuit churches of up to 1/3rd of the cost for repairs and maintenance to the property or to support outreach into the community.

Investment policies are as set out in the Model Trust Deeds of the Methodist Church. The circuit does not have programme related investments. All investments are via the Trustees for Methodist Purposes or the Central Finance Board of the Methodist Church and income is used as prescribed by the investment trusts.

All lay members of the Circuit board of Trustees are volunteers who give their services freely, attending a minimum of 3 circuit meetings together with various subcommittees. An estimate of 400 to 450 hours per annum.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Trustees' Report
for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Circuit Review - Within the Circuit there have been a number of new initiatives to reach out to the community including partnership with a community led group using church premises and investment in paid workers used to co-ordinate community activities and outreach. Preliminary high level discussions have taken place about the church community in the Littleborough area meeting together to consider ways of supporting each other, sharing facilities and ideas.

Numbers of attendees on a Sunday have remained stable with some churches increasing and others slightly decreasing. The Circuit continues in its development of new ways of being church, sustaining the principles of our charity, offering virtual meetings and meeting in person to support diversity, sustaining our community work, with some of our buildings being used for food banks, charity shops and cafes.

Safeguarding - The Circuit continues to follow the Connexional Policy on Safeguarding. Each church has a safeguarding representative and the circuit administrator is the safeguarding officer in the Circuit to ensure the adoption of safe practice amongst children and vulnerable adults. Church representatives will continue to receive training and refresher training.

Ministerial Invitations - There have been no new invitations during the connectional year 2023/24 creating a stable platform for our Ministers to support our churches with ministry and outreach. Local preachers – there have been no changes to the number of local preachers this year.

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society. Para 1.20 The three active ministers and the support of Local Preachers has ensured continuity to the Circuit and its churches. Continued training in safeguarding ensures that best practice can be assured in caring for vulnerable people in our congregations and in our mission outreach. Grant giving has enabled churches to take forward their vision for the future by making necessary improvements to their buildings to make them fit for purpose and financial support for paid workers co-ordinating outreach to the local communities has increased our profile in the local area.

FINANCIAL REVIEW

Reserves Policy

General Fund:

To hold a maximum of approx. six month's budgeted general fund expenditure costs. 2024/25 budgeted expenditure is £225,112 therefore six months is £112,556.

Circuit Advanced Fund:

In order to support the mission and outreach of the 11 Circuit Churches the Circuit needs the support of three ministers.

- a. It is agreed that any short fall in annual income could be supported by up to 60% of the cost of one minister.
- b. Grants to Churches of up to 1/3 of any application for Minor property works or community outreach projects.
- c. Reserves for any major repair to manses on ministerial exchanges.
- d. District Levies top sliced based on Connexional policy – 2023/24 was £145,894.

In the 2023/24 accounts: -

- a. 79.59% of the Circuits income was provided by the local Churches.
- b. 73.16% of income was spent on ministerial and lay worker pay and related travel and manse costs.
- c. 16.5% of income received represented our contribution to the District, and the wider Methodist Connexion.
- d. The remainder covers costs of local preachers' expenses, grants to Churches and general administration.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Trustees' Report
for the Year Ended 31 August 2024

All investments are under the governance of the Trustees for Methodist purposes and therefore covered by their investment policy.

The principal risks to the charity are declining church attendance and inflationary costs, plus the national shortage of presbyters. These risks are reviewed annually with representatives from the local churches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale and Littleborough Methodist Circuit is governed by Circuit of the Methodist Church, Methodist Church Act (1976), Deed of Union (1932) and the Model Trust Deeds of the Methodist Church.

How is the charity constituted: Act of Parliament

Trustee Selection Methods: Appointed by the local Churches and existing trustees. Ministers are automatically trustees.

Churches in the circuit are members of the Churches together Ecumenical partnerships

Range of guidance produced by Methodist connection. Leaflet The role of a Trustee in the Methodist Church' available for all trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1140223

Registered office

10 Whitfield Crescent
Newhey
Rochdale
Lancashire
OL16 4NA

Trustees

Adrian Walton Bleackley (appointed on 14/03/2024)
Andrew Hardwick
Anna Malnut
Beryl Tattersall
Catherine Varley
Colin Wass
David Greenwood (appointed on 25/07/2024)
David Kerr
David Wheatley
Diane Hardwick
Dilys Pearson
Glennis Crossley
Graham Booth
Helen Neilsen
Jackie White
Jacqueline Whitaker
Janice Hicks
Janet Bower
Janice Knot
Jean Spencer
Jill Hamnett

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Trustees' Report
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Jillian Copley
Joan Burrows
Joan Tattersall
John Carson
John Dafforne (resigned on 12/12/2024)
Joyce Sanger
Ken Peden
Kenneth Griffin
Leonie O'Donoghue
Les Birkett
Margaret Browning (resigned on 02/11/2023)
Mike Bennion
Nancy Frankland
Neil Helliwell
Nichola Helliwell (appointed on 27/07/2024)
Nigel Eves (appointed on 21/07/2024)
Pauline Mackay
Peter Sanger
Rev Carl Howarth (resigned on 12/09/2023)
Rev John Malnut
Rev Marcianne Uwimana
Rev Lawrence Copley
Rev Ruth Jackson
Rosamund Beal (appointed on 05/12/2024)
Ruth Tunnicliffe
Simba Gomwe
Stephanie Peden
Stephen Ashworth
Steven Tunnicliffe
Susan Downing
Sylvia Wild
Vivienne Collinson

Treasurer

Cath Varley

Approved by order of the board of trustees on 27th February 2025 and signed on its behalf by:

Rev Ruth Jackson- Superintendent Minister

Mrs Cath Varley- Treasure

R. Jackson

C Varley

Independent Examiner's Report to the Trustees of
ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

I report to the trustees on my examination of the accounts of Rochdale and Littleborough Methodist Circuit for the year ended 31st August 2024 as set out on pages 6 to 7.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").
The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination for the year ended 31st August 2024.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs J Roach A.C.A
Independent Examiner
SKS Bailey Group Limited
2 Heap Bridge
Bury
BL9 7HR

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Statement of Financial Activities
for the Year Ended 31 August 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total Funds £	2023 Total Funds £
RECIEPTS					
Assessment on Churches	181,635	-	-	181,635	171,628
Bank & Trust Interest	4,596	-	-	4,596	2,431
Donations to Circuit Funds	346	-	-	346	280
Rental Income	-	-	-	-	4,500
Other Income	18,599	-	-	18,599	12,159
Investment Income	848	914	15,898	17,660	2,942
Collection for External Organisations	-	-	-	-	492
Income from Sale of Trinity Church	424,734	-	-	424,734	-
Total Receipts	630,758	914	15,898	647,570	194,432
PAYMENTS					
Ministers Salaries/NI/Pensions	123,107	-	-	123,107	114,300
Ministers Travel Expenses	2,802	-	-	2,802	3,356
Ministers Office Expenses	2,082	-	-	2,082	3,573
Lay Worker Salaries & Expenses	11,003	-	-	11,003	9,424
Manses Repairs & Maintenance	16,003	-	-	16,003	15,257
Manses Council Tax, Water & Insurance	11,963	-	-	11,963	15,174
Property Inspections	5,220	-	-	5,220	3,912
Circuit Admin Costs	3,504	-	-	3,504	5,503
Visiting Preachers Allowance	675	-	-	675	615
District Assessment	37,668	-	-	37,668	35,704
Sundry Donations	966	-	-	966	300
Collections to External Organisations	-	-	-	-	492
Accountancy Fee	1,920	-	-	1,920	1,800
Investment Charges	10,004	502	803	11,309	1,438
CMTF Charges	145,894	-	-	145,894	100,818
Closing Churches Expenses	8,509	-	-	8,509	5,444
Grants to Churches	1,555	-	-	1,555	2,523
New Loans to Churches	-	-	-	-	3,880
Professional Fee	-	-	-	-	4,956
Total Payments	382,875	502	803	384,180	328,468
NET INCOME/(EXPENDITURE)	247,883	412	15,095	263,390	(134,036)
Other recognised/ unrecognised gains/ (losses)					
Unrealised gains/(losses) on revaluation of manses	50,000	-	-	50,000	-
Unrealised gains/(losses) on investment assets	-	461	1,780	2,241	(1,246)
Realised Gains / (losses) on sale of manses	-	-	-	-	7,000
Surplus/(deficit) for the year	297,883	873	16,875	315,631	(128,282)
RECONCILIATION OF FUNDS					
Total funds brought forward	1,386,560	17,505	27,780	1,431,845	1,560,127
TOTAL FUNDS CARRIED FORWARD	1,684,443	18,378	44,655	1,747,476	1,431,845

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Balance Sheet
31 August 2024

	Notes	2024 Total Funds	2023 Total Funds
FIXED ASSETS			
Premises	5	1,130,000	1,080,000
CURRENT ASSETS			
Debtors	7	10,397	10,079
Short Term Investments	6	541,789	280,912
Cash at bank and in hand		99,560	86,854
		651,746	377,845
CURRENT LIABILITIES			
Creditors	8	(34,270)	(26,000)
		617,476	351,845
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,747,476	1,431,845
NET ASSETS			
		1,747,476	1,431,845
FUNDS			
	9		
Unrestricted funds		1,684,443	1,386,560
Restricted funds		18,378	17,505
Endowment funds		44,655	27,780
		1,747,476	1,431,845
TOTAL FUNDS			
		1,747,476	1,431,845

The financial statements were approved by the Board of Trustees on the 27th February 2025 and signed on their behalf:

Rev Ruth Jackson- Superintendent Minister

Mrs Cath Varley- Treasure

R. Jackson

C. Varley

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

INCOMING RESOURCES

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

RESOURCES EXPENDED

All expenses are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

PREMISES

Market value of premises, along with any realised gains/(losses), are shown at year end.

INVESTMENTS

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash flow statement

The charitable incorporated organisation qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements
for the Year Ended 31 August 2024

Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

3. STAFF COSTS

No employees received emoluments in excess of £60,000.

4. INDEPENDENT EXAMINATION FEES

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,920</u>	<u>1,800</u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

5. TANGIBLE FIXED ASSETS

	2024	2023
	£	£
Market value at 1st September 2023	1,080,000	1,390,000
Disposal	-	(310,000)
Realised gain/(loss) in revaluation of manses	50,000	-
Market value at 31st August 2024	<u><u>1,130,000</u></u>	<u><u>1,080,000</u></u>

6. INVESTMENTS

	Cash or cash equivalents	Listed investments	Total 2024
	£	£	£
Cost or valuation			
At 1 September 2023	236,591	44,321	280,912
Additions	424,734	-	424,734
Disposals	(172,449)	-	(172,449)
Fair value movements	5,894	2,698	8,592
At 31 August 2024	<u><u>494,770</u></u>	<u><u>47,019</u></u>	<u><u>541,789</u></u>
Impairment			
At 1 September 2023 and 31 August 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Carrying amount			
At 31 August 2024	<u><u>494,770</u></u>	<u><u>47,019</u></u>	<u><u>541,789</u></u>
At 31 August 2023	<u><u>236,591</u></u>	<u><u>44,321</u></u>	<u><u>280,912</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Debtors	<u><u>10,397</u></u>	<u><u>10,079</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and Deferred Income	<u><u>34,270</u></u>	<u><u>26,000</u></u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. MOVEMENT IN FUNDS

	At 01.09.2023	Net movements in funds	At 31.08.2024
	£	£	£
Unrestricted fund	1,386,560	297,883	1,684,443
Restricted fund	17,505	873	18,378
Endowment fund	27,780	16,875	44,655
TOTAL FUNDS	1,431,845	315,631	1,747,476

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted fund	630,758	(382,875)	50,000	297,883
Restricted fund	914	(502)	461	873
Endowment fund	15,898	(803)	1,780	16,875
TOTAL FUNDS	647,570	(384,180)	52,241	315,631

Comparatives for movement in funds

	At 01.09.2022	Net movements in funds	At 31.08.2023
	£	£	£
Unrestricted fund	1,514,832	(128,272)	1,386,560
Restricted fund	17,252	253	17,505
Endowment fund	28,043	(263)	27,780
TOTAL FUNDS	1,560,127	(128,282)	1,431,845

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted fund	193,068	(328,340)	7,000	(128,272)
Restricted fund	527	(48)	(226)	253
Endowment fund	837	(80)	(1,021)	(263)
TOTAL FUNDS	194,432	(328,468)	5,754	(128,282)

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales - Charity number 1140223

Accounts

REGISTERED CHARITY NUMBER: 1140223

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
ROCHDALE AND LITTLEBOROUGH
METHODIST CIRCUIT

SKS Bailey Group Limited
2 Heap Bridge
Bury
BL9 7HR

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Contents of the Financial Statements
for the Year Ended 31 August 2023

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Independent Examiner's Report	5
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Balance Sheet	7
Notes to the Financial Statements	8 to 10

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report for the Year Ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

OBJECTIVES AND ACTIVITIES

Principal objectives and policies

The purpose of The Methodist Church is as laid down in the 1932 Deed of Union. They are 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 Circuits mission is based upon the Methodist Churches Vision Document "Our Calling" – with 4 themes as follows:

Worship – increasing awareness of God's presence and celebration of God's love.

Learning and Caring – Growing and learning through mutual support and care.

Service – To be a good neighbour and challenge injustice.

Evangelism – Make more followers of Jesus Christ

The Circuit and its churches seek to be a spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, acts of worship, social, and outreach activities that currently exist, but also to seek new ways to extend to others the fellowship of the Church Family. 3 ministers are currently stationed to the Circuit and together with Local Preachers, worship leaders and retired minister's work with the 11 local Churches to hold regular Acts of Worship. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place as required in each of the 9 Methodist Churches and in our 2 Local Ecumenical Partnership Churches. These services are open to all people without charge. The ministers also work with the churches to support outreach and mission into the local communities working mainly with young and older people through youth clubs, lunch clubs, craft clubs, care home visits, school assemblies at various community schools and at our Methodist/Anglican Primary School, where one of our ministers is Chaplain and Governor. The Circuit website is active, and each one of our 11 churches are linked into it.

In their management and governance of the charity the Trustees have had regard to its objects and to the Guidance issued by the Charity Commission on public benefit.

The Circuit makes grants to Circuit churches of up to 1/3rd of the cost for repairs and maintenance to the property or to support outreach into the community.

Investment policies are as set out in the Model Trust Deeds of the Methodist Church. The circuit does not have programme related investments. All investments are via the Trustees for Methodist Purposes or the Central Finance Board of the Methodist Church and income is used as prescribed by the investment trusts.

All lay members of the Circuit board of Trustees are volunteers who give their services freely, attending a minimum of 3 circuit meetings together with various subcommittees. An estimate of 400 to 450 hours per annum.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Trustees' Report
for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

Circuit Review – In January 2023 there was a Circuit Vision Day to discuss the best way to move forward as a circuit with Mission in mind. The meeting included representatives from all of the churches and of different ages. The meeting was used to identify aspiration characteristics for the circuit moving into the future. The Circuit Leadership team have had discussions to work out ways to embed these characteristics. This is still work in progress as the circuit dynamics progress. Numbers of attendees have remained constant. The Circuit continues in its development of new ways of being church, sustaining the principles of our charity, since the pandemic we have continued to offer virtual meetings and meeting in person to support diversity, sustaining our community work, with some of our buildings being used for food banks, charity shops and cafes.

Safeguarding - The Circuit continues to follow the Connexional Policy on Safeguarding. Each church has a safeguarding representative and the circuit administrator employed since October 2022 is the safeguarding officer in the Circuit to ensure the adoption of safe practice amongst children and vulnerable adults. Church representatives will continue to receive training and refresher training.

Ministerial Invitations — On 1st September 2022 the circuit welcomed a new presbyter and a new deacon to replace the two presbyters who left at the end of August. Local Preachers— There have been no changes in the number of local preachers this year.

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society. Para 1.20 The appointment of ministers and the support of Local Preachers has ensured continuity to the Circuit and its churches. Continued training in safeguarding ensures that best practice can be assured in caring for vulnerable people in our congregations and in our mission outreach. Grant giving has enabled churches to take forward their vision for the future by making necessary improvements to their buildings to make them fit for purpose.

FINANCIAL REVIEW

Reserves Policy

General Fund:

To hold a maximum of approx. six month's budgeted general fund expenditure costs. 2024/25 budgeted expenditure is £225,112 therefore six months is £112,556.

Circuit Advanced Fund:

- a. In order to support the mission and outreach of the 11 Circuit Churches the Circuit needs the support of three ministers. It is agreed that any short fall in annual income could be supported by up to 60% of the cost of one minister.
- b. Grants to Churches of up to 1/3 of any application for Minor property works or community outreach projects.
- c. Reserves for any major repair to manses on ministerial exchanges.
- d. District Levies top sliced based on Connexional policy – 2022/23 was £ 100,818.

In the 2022/23 accounts: -

- a. 79.30% of the Circuits income was provided by the local Churches.
- b. 71.21% of income was spent on ministerial and lay worker pay and related travel and manse costs.
- c. 15.9% of income received represented our contribution to the District, and the wider Methodist Connexion.
- d. The remainder covers costs of local preachers' expenses, grants to Churches and general administration.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Trustees' Report
for the Year Ended 31 August 2023

All investments are under the governance of the Trustees for Methodist purposes and therefore covered by their investment policy.

The principal risks to the charity are declining church attendance and inflationary costs, plus the national shortage of presbyters. These risks are reviewed annually with representatives from the local churches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale and Littleborough Methodist Circuit is governed by Circuit of the Methodist Church, Methodist Church Act (1976), Deed of Union (1932) and the Model Trust Deeds of the Methodist Church.

How is the charity constituted: Act of Parliament

Trustee Selection Methods: Appointed by the local Churches and existing trustees. Ministers are automatically trustees.

Churches in the circuit are members of the Churches together Ecumenical partnerships

Range of guidance produced by Methodist connection. Leaflet The role of a Trustee in the Methodist Church' available for all trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1140223

Registered office

8 Wuerdle Farm Way
Rochdale
Lancashire
OL16 2RY

Trustees

Alan Wild (resigned 01/09/22)
Andrew Hardwick
Anna Malnut (appointed 01/09/22)
Beryl Tattersall
Cath Varley (appointed 01/09/21)
Colin Wass
David Harding (resigned 01/09/22)
David Kerr
David Wheatley
Diane Halstead (resigned 01/09/22)
Diane Hardwick (appointed 01/09/21)
Dilys Pearson
Duncan Cooper (resigned 01/09/22)
Eileen Hopkinson (resigned 01/09/22)
Glennis Crossley
Graham Booth
Graham Thompson (resigned 01/09/22)
Helen Neilsen
Jackie White
Jacqueline Whitaker
Janice Hicks

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Trustees' Report
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Janet Bower
Janice Knot
Jean Spencer
Jill Hamnett
Jillian Copley
Jean Burrows
Joan Tattersall
John Carson
John Dafforne
Joyce Sanger
Ken Peden (appointed 01/09/21)
Kenneth Griffin
Leonie O'Donoghue
Les Birkett
Margaret Browning (appointed 01/09/21)
Marjorie Davies (resigned 01/09/22)
Mike Bennion
Nancy Frankland
Neil Helliwell
Nigel Eves (appointed 01/09/21)
Pauline Mackay
Peter Sanger
Rev Andrew Halstead (resigned 01/09/22)
Rev Carl Howarth (appointed 01/09/21)
Rev Helen Johnson (resigned 01/09/22)
Rev John Malnut (appointed 01/09/22)
Rev Marcianne Uwimana (appointed 01/09/22)
Rev Lawrence Copley
Rev Ruth Jackson
Ruth Tunnicliffe
Simba Gomwe
Stephanie Peden
Stephen Ashworth
Steven Tunnicliffe
Susan Downing
Susan Yates (resigned 01/09/22)
Sylvia Wild
Valerie Tomkinson (resigned 01/09/22)
Vivienne Collinson

Treasurer

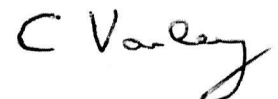
Cath Varley

Approved by order of the board of trustees on 14th March 2024 and signed on its behalf by:

R Jackson

Rev Ruth Jackson- Superintendent Minister

Mrs Cath Varley- Treasure



Independent Examiner's Report to the Trustees of
ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

I report to the trustees on my examination of the accounts of Rochdale and Littleborough Methodist Circuit for the year ended 31st August 2023 as set out on pages 6 to 7.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").
The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination for the year ended 31st August 2023.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



24 March 2024.

Mrs J Roach A.C.A
Independent Examiner
SKS Bailey Group Limited
2 Heap Bridge
Bury
BL9 7HR

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Statement of Financial Activities
for the Year Ended 31 August 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
RECEIPTS					
Assessment on Churches	171,628	-	-	171,628	185,058
Bank & Trust Interest	2,431	-	-	2,431	925
Donations to Circuit Funds	280	-	-	280	1,523
Rental Income	4,500	-	-	4,500	8,064
Other income	12,159	-	-	12,159	8,598
Transfer from Trust (for Churches Grant)	-	-	-	-	16,642
Investment Income	1,578	527	837	2,942	373
Collection for External Organisations	492	-	-	492	-
Total Receipts	193,068	527	837	194,432	221,183
PAYMENTS					
Ministers Salaries/NI/Pensions	114,300	-	-	114,300	109,452
Ministers Travel Expenses	3,356	-	-	3,356	3,162
Ministers Office Expenses	3,573	-	-	3,573	3,210
Lay Worker Salaries & Expenses	9,424	-	-	9,424	9,792
Manses Repairs & Maintenance	15,257	-	-	15,257	31,227
Manses Council Tax, Water & Insurance	15,174	-	-	15,174	11,360
Property Inspections	3,912	-	-	3,912	-
Circuit Admin Costs	5,502	-	-	5,502	10,923
Visiting Preachers Allowance	615	-	-	615	887
District Assessment	35,704	-	-	35,704	33,844
Sundry Donations	300	-	-	300	3,440
Collections to External Organisations	492	-	-	492	250
Accountancy Fee	1,800	-	-	1,800	860
Investment Charges	1,310	48	80	1,438	901
CMTF Charges	100,818	-	-	100,818	1,630
Dream Team	-	-	-	-	2,317
Closing Churches Expenses	5,444	-	-	5,444	112
Grants to Churches	2,523	-	-	2,523	16,642
New Loan to churches	3,880	-	-	3,880	-
Professional fee	4,956	-	-	4,956	-
Total Payments	328,340	48	80	328,468	240,009
NET INCOME/(EXPENDITURE)	(135,272)	479	757	(134,036)	(18,826)
Other recognised/ unrecognised gains/ (losses)					
Unrealised gains/(losses) on revaluation of manses	-	-	-	-	140,252
Unrealised gains/(losses) on investment assets	-	(226)	(1,020)	(1,246)	(1,326)
Realised Gains / (losses) on sale of manses	7,000	-	-	7,000	-
Surplus/(deficit) for the year	(128,272)	253	(263)	(128,282)	120,100
RECONCILIATION OF FUNDS					
Total funds brought forward	1,514,832	17,252	28,043	1,560,127	1,440,027
TOTAL FUNDS CARRIED FORWARD	1,386,560	17,505	27,780	1,431,845	1,560,127

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

Balance Sheet
31 August 2023

	Notes	2023 Total Funds	2022 Total Funds
FIXED ASSETS			
Premises	5	1,080,000	1,390,000
CURRENT ASSETS			
Debtors	7	10,079	9,507
Short Term Investments	6	280,912	92,332
Cash at bank and in hand		86,854	96,463
		377,845	198,302
CURRENT LIABILITIES			
Creditors	8	(26,000)	(28,175)
		351,845	170,127
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,431,845	1,560,127
NET ASSETS			
		1,431,845	1,560,127
FUNDS			
Unrestricted funds	9	1,386,560	1,514,832
Restricted funds		17,505	17,252
Endowment funds		27,780	28,043
		1,431,845	1,560,127

The financial statements were approved by the Board of Trustees on the 14th March 24 and signed on their behalf:

Rev Ruth Jackson- Superintendent Minister

Mrs Cath Varley- Treasure

R. Jackson

C. Varley

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

RECEIPTS AND PAYMENTS ACCOUNTS

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

INCOMING RESOURCES

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

RESOURCES EXPENDED

All expenses are allocated or apportioned to applicable expenditure headings. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

PREMISES

Market value of premises, along with any realised gains/(losses), are shown at year end.

INVESTMENTS

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

3. STAFF COSTS

No employees received emoluments in excess of £60,000.

4. INDEPENDENT EXAMINATION FEES

	2023	2022
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,800	860
	1,800	860

5. TANGIBLE FIXED ASSETS

	2023	2022
	£	£
Market value at 1st September 2022	1,390,000	1,249,748
Disposal	(310,000)	-
Realised gain/(loss) in revaluation of manses	-	140,252
Market value at 31st August 2023	1,080,000	1,390,000

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. INVESTMENTS

	Cash or cash equivalents £	Listed investments £	Total £
Cost or valuation			
At 1 September 2022	47,037	45,295	92,332
Additions	312,044	-	312,044
Disposals	(122,758)	-	(122,758)
Fair value movements	268	(974)	(706)
Transfers	-	-	-
Other movements	-	-	-
At 31 August 2023	<u>236,591</u>	<u>44,321</u>	<u>280,912</u>
Impairment			
At 1 September 2022 and 31 August 2023	-	-	-
Carrying amount			
At 31 August 2023	<u>236,591</u>	<u>44,321</u>	<u>280,912</u>
At 31 August 2022	<u>47,037</u>	<u>45,295</u>	<u>92,332</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Debtors	10,079	9,057
	<u>10,079</u>	<u>9,057</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and Deferred Income	26,000	28,175
	<u>26,000</u>	<u>28,175</u>

9. MOVEMENT IN FUNDS

	At 01.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted fund	1,514,832	(128,272)	1,386,560
Restricted fund	17,252	253	17,505
Endowment fund	<u>28,043</u>	<u>(263)</u>	<u>27,780</u>
	<u>1,560,127</u>	<u>(128,282)</u>	<u>1,431,845</u>
TOTAL FUNDS	<u>1,560,127</u>	<u>(128,282)</u>	<u>1,431,845</u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT
Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds	215,008	(350,280)	7,000	(128,272)
Restricted funds	527	(48)	(226)	253
Endowment funds	837	(80)	(1,020)	(263)
TOTAL FUNDS	<u>216,372</u>	<u>(350,408)</u>	<u>5,754</u>	<u>(128,282)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds	1,392,765	122,067	-	1,514,832
Restricted funds	17,669	(417)	-	17,252
Endowment funds	<u>29,593</u>	<u>(1,550)</u>	-	<u>28,043</u>
	<u>1,440,027</u>	<u>(120,100)</u>	-	<u>1,560,127</u>
TOTAL FUNDS	<u>1,440,027</u>	<u>(120,100)</u>	-	<u>1,560,127</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds	221,109	(239,294)	140,252	122,067
Restricted funds	59	(135)	(341)	(417)
Endowment funds	<u>15</u>	<u>(580)</u>	<u>(985)</u>	<u>(1,550)</u>
TOTAL FUNDS	<u>221,183</u>	<u>(240,009)</u>	<u>138,926</u>	<u>120,100</u>

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales - Charity number 1140223

Accounts

**ROCHDALE AND LITTLEBOROUGH
METHODIST CIRCUIT
Trustees Annual Report
and Financial Statements**

Year Ended 31 August 2022

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

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Receipts and Payments Accounts	12
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Notes to the Financial Statements	14 to 15

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Rochdale & Littleborough Methodist Circuit
Charity Number	1140223
Registered Office	8 Wuerdle Farm Way Rochdale Lancashire OL16 2RY
Trustees	Alan Wild (resigned 01/09/22) Andrew Hardwick Anna Malnut (appointed 01/09/22) Beryl Tattersall Cath Varley (appointed 01/09/21) Colin Wass David Greenwood (appointed 01/09/21) David Harding David Kerr David Wheatley Diane Halstead (resigned 01/09/22) Diane Hardwick (appointed 01/09/21) Dilys Pearson Duncan Cooper (resigned 01/09/22) Eileen Hopkinson (resigned 01/09/22) Gill Copley Glennis Crossley Graham Booth Graham Thompson (resigned 01/09/22) Helen Neilsen Jackie White Jacky Whitaker Jan Hicks Janet Bower Janice Knot Jean Spencer Jill Hamnett Jean Burrows Joan Tattersall John Carson John Dafforne Joyce Sanger Ken Peden (appointed 01/09/21) Kenneth Griffin Leonie O'Donoghue Les Birkett Margaret Browning (appointed 01/09/21) Marjorie Davies (resigned 01/09/22) Mike Bennion Nancy Frankland Neil Helliwell Nigel Eves (appointed 01/09/21) Pauline Mackay Peter Sanger

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Trustees (*continued*)

Rev Andrew Halstead (resigned 01/09/22)
Rev Carl Howarth (appointed 01/09/21)
Rev Helen Johnson (resigned 01/09/22)
Rev John Malnut (appointed 01/09/22)
Rev Marcianne Uwimana (appointed 01/09/22)
Rev Lawrence Copley
Rev Margaret Smith (appointed 01/09/21)
Rev Ruth Jackson
Ruth Tunnicliffe
Simba Gomwe
Stephanie Peden
Stephen Ashworth
Steven Tunnicliffe
Susan Downing
Susan Yates (resigned 01/09/22)
Sylvia Wild
Valerie Tomkinson (resigned 01/09/22)
Vivienne Collinson

Treasurer

Cath Varley

Accountants

Community Accounting Lancashire C.I.C.
Foxfields
9 Norley Close
Chadderton
Oldham
OL1 2RA

Bankers

Virgin Money
9/11 Yorkshire Street
Rochdale
OL16 1BH

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE



Trustees' Annual Report for the period

Period start date			Period end date				
From	01	September	2021	To	31	August	2022

Section A Reference and administration details

Charity name Rochdale and Littleborough Methodist Circuit

Other names charity is known by

Registered charity number (if any) 1140223

Charity's principal address

8 Wuerdle Farm Way
 Rochdale
 Lancashire
Postcode OL16 2RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Glenis Crossley	Member of the Circuit Meeting		Circuit Meeting
2	David Greenwood	Member of the Circuit Meeting	Appointed 1/9/2021	Circuit Meeting
3	Simba Gomwe	Member of the Circuit Meeting		Circuit Meeting
4	Les Birkett	Member of the Circuit Meeting		Circuit Meeting
5	Dyllis Pearson	Member of the Circuit Meeting		Circuit Meeting
6	Joyce Sanger	Member of the Circuit Meeting		Circuit Meeting
7	Peter Sanger	Member of the Circuit Meeting		Circuit Meeting
8	Graham Booth	Member of the Circuit Meeting		Circuit Meeting
9	Colin Wass	Member of the Circuit Meeting		Circuit Meeting
10	Joan Tattersall	Member of the Circuit Meeting		Circuit Meeting
11	Beryl Tattersall	Member of the Circuit Meeting		Circuit Meeting
12	Andrew Hardwick	Member of the Circuit Meeting		Circuit Meeting

13	Kenneth Griffin	Member of the Circuit Meeting		Circuit Meeting
14	Pauline McKay	Member of the Circuit Meeting		Circuit Meeting
15	Jean Spencer	Member of the Circuit Meeting		Circuit Meeting
16	Vivien Collinson	Member of the Circuit Meeting		Circuit Meeting
17	Janice Knott	Member of the Circuit Meeting		Circuit Meeting
18	Jan Hicks	Member of the Circuit Meeting		Circuit Meeting
19	Jean Burrows	Member of the Circuit Meeting		Circuit Meeting
20	Jill Hamnet	Member of the Circuit Meeting		Circuit Meeting
21	Susan Downing	Member of the Circuit Meeting		Circuit Meeting
22	Stephanie Peden	Member of the Circuit Meeting		Circuit Meeting
23	John Carson	Member of the Circuit Meeting		Circuit Meeting
24	Nigel Eves	Member of the Circuit Meeting	Appointed 1/9/2021	Circuit Meeting
25	Helen Nielson	Member of the Circuit Meeting		Circuit Meeting
26	Neil Helliwell	Member of the Circuit Meeting		Circuit Meeting
27	David Wheatley	Member of the Circuit Meeting		Circuit Meeting
28	John Dafforne	Member of the Circuit Meeting		Circuit Meeting
29	Nancy Frankland	Member of the Circuit Meeting		Circuit Meeting
30	Mike Benion	Member of the Circuit Meeting		Circuit Meeting
31	Jackie White	Member of the Circuit Meeting		Circuit Meeting
32	Jackie Whitaker	Member of the Circuit Meeting		Circuit Meeting
33	Margaret Browning	Member of the Circuit Meeting	Appointed 1/9/2021	Circuit Meeting
34	Alan Wild	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
35	Diane Halstead	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
36	Rev Andrew Halstead	Presbyter	Resigned 1/9/2022	Methodist Conference
37	Rev Helen Johnson	Presbyter	Resigned 1/9/2022	Methodist Conference

38	Duncan Cooper	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
39	Eileen Hopkinson	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
40	Graham Tomkinson	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
41	Marjorie Davies	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
42	Susan Yates	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting
43	Ruth Tunnicliffe	Member of Circuit Meeting		Circuit Meeting
44	Stephen Tunnicliffe	Member of Circuit Meeting		Circuit Meeting
45	Rev Carl Howarth	Supernumerary Minister	Appointed 1/9/2021	Methodist Conference
46	David Kerr	Circuit Steward		Circuit Meeting
47	Cath Varley	Circuit Treasurer	Appointed 1/9/2021	Circuit Meeting
48	Rev Laurence Copley	Supernumerary Minister		Methodist Conference
49	Diane Hardwick	Member of Circuit Meeting	Appointed 1/9/2021	Circuit Meeting
50	Rev Ruth Jackson	Superintendent Minister		Methodist Conference
51	Leonne O'Donoghue	Lay Worker		Circuit Meeting
52	Gill Copley	Secretary		Circuit Meeting
53	Stephen Ashworth	Circuit Property Steward		Circuit Meeting
54	Janet Bower	Lay Worker		Circuit Meeting
55	Rev John Malnut	Presbyter	Appointed 1/9/2022	Methodist Conference
56	Rev Marcianne Uwimana	Deacon	Appointed 1/9/2022	Methodist Conference
57	Ken Peden	Circuit Steward	Appointed 1/9/2021	Circuit Meeting
58	Sylvia Wild	Circuit Steward		Circuit Meeting
59	Anna Malnut	Member of the Circuit Meeting	Appointed 1/9/2022	Circuit Meeting
60	David Harding	Member of the Circuit Meeting		Circuit Meeting
61	Rev Margaret Smith	Presbyter	Appointed 1/9/2021	Methodist Conference
62	Valerie Tomkinson	Member of the Circuit Meeting	Resigned 1/9/2022	Circuit Meeting

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of Adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Circuit of the Methodist Church
How the charity is constituted (eg. trust, association, company)	The Methodist Church
Trustee selection methods (eg. appointed by, elected by)	Votes by the members of the Circuit Meeting

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system & procedures to manage them. 	<p>Type of governing document: Methodist Church Act (1976), Deed of Union (1932) and the Model Trust Deeds of the Methodist Church</p> <p>How is the charity constituted: Act of Parliament</p> <p>Trustee Selection Methods: Appointed by the local Churches and existing trustees. Ministers are automatically trustees.</p> <p>Churches in the circuit are members of the Churches together Ecumenical partnerships</p> <p>Range of guidance produced by Methodist connection. Leaflet ‘ The role of a Trustee in the Methodist Church’ available for all trustees.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The purpose of The Methodist Church is as laid down in the 1932 Deed of Union. They are the advancement of: -</p> <ol style="list-style-type: none"> 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.
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Circuits mission is based upon the Methodist Churches Vision Document “Our Calling” – with 4 themes as follows:
Worship – increasing awareness of God’s presence and celebration of God’s love.
Learning and Caring – Growing and learning through mutual support and care.
Service – To be a good neighbour and challenge injustice.
Evangelism – Make more followers of Jesus Christ

The Circuit and its churches seek to be a spiritual influence in the community and a visible expression of God’s inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, acts of worship, social, and outreach activities that currently exist, but also to seek new ways to extend to others the fellowship of the Church Family. 3 ministers are currently stationed to the Circuit and together with Local Preachers, worship leaders and retired minister’s work with the 11 local Churches to hold regular Acts of Worship. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place as required in each of the 9 Methodist Churches and in our 2 Local Ecumenical Partnership Churches. These services are open to all people without charge. The ministers also work with the churches to support outreach and mission into the local communities working mainly with young and older people through youth clubs, lunch clubs, craft clubs, care home visits, school assemblies at various community schools and at our Methodist/Anglican Primary School, where one of our ministers is Chaplain and Governor. The Circuit website is active, and each one of our 11 churches are linked into it.

In their management and governance of the charity the Trustees have had regard to its objects and to the Guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Circuit makes grants to Circuit churches of up to 1/3rd of the cost for repairs and maintenance to the property or to support outreach into the community.

Investment policies are as set out in the Model Trust Deeds of the Methodist Church. The circuit does not have programme related investments. All investments are via the Trustees for Methodist Purposes or the Central Finance Board of the Methodist Church and income is used as prescribed by the investment trusts.

All lay members of the Circuit board of Trustees are volunteers who give their services freely, attending a minimum of 3 circuit meetings together with various subcommittees. An estimate of 400 to 450 hours per annum.

Summary of the main achievements of the charity during the year

Circuit Review – From September 2021 we continued reviewing the Circuit and churches with the continued aim of forming our Mission Plan. The Circuit is still working through the effects of the pandemic, which has impacted on the circuit and church level. Numbers have now returning to pre pandemic levels and income is increasing accordingly. The Circuit continues in its development of new ways of being church, sustaining the principles of our charity, providing worship online, virtual meetings and meeting in person, sustaining our community work, some of our buildings being used for food banks.

Unfortunately during this period 2 of our churches have ceased to meet.

Safeguarding - —The Circuit continues to follow the Connexional Policy on Safeguarding. Each church has a safeguarding representative and there is a safeguarding officer in the Circuit to ensure the adoption of safe practice amongst children and vulnerable adults. Church representatives will continue to receive training and refresher training.

Ministerial Invitations —In spring 2021 two ministers decided to leave the Circuit in 2022. The Circuit Board of Trustees approved the Circuit Invitation Committee at their Circuit meeting in March 2021 to initiate the process of their replacement. During the first half of the year the interviewing process took place and a new presbytery and new deacon were offered positions from 1st September 2022.

Local Preachers— There are two Local Preachers in training. Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society. Para 1.20 The appointment of ministers and accreditation of Local Preachers has ensured continuity to the Circuit and its churches.

Continued training in safeguarding ensures that best practice can be assured in caring for vulnerable people in our congregations and in our mission outreach.

Grant giving has enabled churches to take forward their vision for the future by making necessary improvements to their buildings to make them fit for purpose and enabled them to cover the costs of reopening after Covid.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves Policy

General Fund

To hold a maximum of approx. six month's budgeted general fund expenditure costs. 2022/23 budgeted expenditure is £201,810 therefore six months is £100,905.

Circuit Advanced Fund

a. In order to support the mission and outreach of the 11 Circuit Churches the Circuit needs the support of three ministers. It is agreed that any short fall in annual income could be supported by up to 50% of the cost of one minister.

b. Grants to Churches of up to 1/3 of any application for Minor property works or community outreach projects.

c. Reserves for any major repair to manses on ministerial exchanges.

d. District Levies top sliced based on Connexional policy – 2021/22 was £1,629.69

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

In the 2021/22 accounts: -

71.05% of the Circuits income was provided by the local Churches.

71.21% of income was spent on ministerial and lay worker pay and related travel and manse costs.

15.9% of income received represented our contribution to the District, and the wider Methodist Connexion. The remainder covers costs of local preachers' expenses, grants to Churches and general administration. All investments are under the governance of the Trustees for Methodist purposes and therefore covered by their investment policy.

The principal risks to the charity are declining church attendance and inflationary costs, plus the national shortage of presbyters. These risks are reviewed annually with representatives from the local churches.

Section F

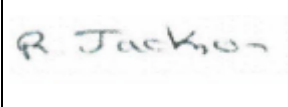
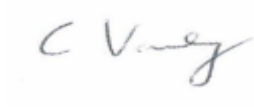
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Ruth Jackson	Mrs Cath Varley
Position	Superintendent Minister	Treasurer
Date	23 rd March 2023	

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

YEAR ENDED 31 AUGUST 2022

I report to the trustees on my examination of the accounts of Rochdale and Littleborough Methodist Circuit for the year ended 31st August 2022 as set out on pages 5 to 8.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

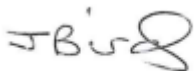
Independent Examiners Statement

I have completed my examination for the year ended 31st August 2022.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



23rd March 2023

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields

9 Norley Close

Chadderton

Oldham

OL1 2RA

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31 AUGUST 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
RECEIPTS					
Assessment on Churches	185,058	-	-	185,058	187,820
Bank & Trust Interest	925	-	-	925	91
Donations to Circuit Funds	1,523	-	-	1,523	-
Rental Income	8,064	-	-	8,064	9,547
Other income	8,598	-	-	8,598	6,471
Transfer from Trust (for Churches Grant)	16,642	-	-	16,642	28,290
Investment Income	299	59	15	373	743
Dream Team	-	-	-	-	1,280
Income from Closed Churches	-	-	-	-	-
TOTAL RECEIPTS	221,109	59	15	221,183	234,242
PAYMENTS					
Ministers Salaries/NI/Pensions	109,452	-	-	109,452	108,031
Ministers Travel Expenses	3,162	-	-	3,162	1,010
Ministers Office Expenses	3,210	-	-	3,210	2,384
Lay Worker Salaries & Expenses	9,792	-	-	9,792	14,782
Manses Repairs & Maintenance	31,227	-	-	31,227	967
Manses Council Tax, Water & Insurance	11,360	-	-	11,360	11,326
Property Inspections	-	-	-	-	1,200
Circuit Admin Costs	10,923	-	-	10,923	1,696
Visiting Preachers Allowance	887	-	-	887	434
District Assessment	33,844	-	-	33,844	39,600
Sundry Donations	3,440	-	-	3,440	1,452
Collections to External Organisations	250	-	-	250	-
Accountancy Fee	860	-	-	860	860
Investment Charges	186	135	580	901	216
CMTF Charges	1,630	-	-	1,630	-
District Levy	-	-	-	-	1,669
Dream Team	2,317	-	-	2,317	14
Closing Churches Expenses	112	-	-	112	-
Grants to Churches	16,642	-	-	16,642	28,290
Miscellaneous	-	-	-	-	-
TOTAL PAYMENTS	239,294	135	580	240,009	213,931
Net of receipts/(payments)	(18,185)	(76)	(565)	(18,826)	20,311
Other recognised gains/(losses)					
Unrealised gains/(losses) on revaluation of manses	140,252	-	-	140,252	30,474
Unrealised gains/(losses) on investment assets	-	(341)	(985)	(1,326)	4,461
Surplus/(deficit) for the year	122,067	(417)	(1,550)	120,100	55,246
Total funds brought forward	1,392,765	17,669	29,593	1,440,027	1,384,781
TOTAL FUNDS CARRIED FORWARD	<u>1,514,832</u>	<u>17,252</u>	<u>28,043</u>	<u>1,560,127</u>	<u>1,440,027</u>

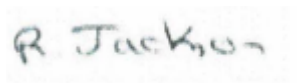
ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

STATEMENT OF ASSETS AND LIABILITES

YEAR ENDED 31 AUGUST 2022

	<i>Notes</i>	2022		2021	
		£	£	£	£
FIXED ASSETS					
Premises	4		1,390,000		1,249,748
CURRENT ASSETS					
Debtors	5	9,507		9,057	
Short Term Investments	6	92,332		112,458	
Cash at Bank and in Hand		<u>96,463</u>		<u>118,306</u>	
			198,302		239,821
CURRENT LIABILITIES					
Creditors	7	(28,175)		(49,542)	
NET CURRENT ASSETS/(LIABILITIES)					
			170,127		190,279
TOTAL NET ASSETS					
			<u>1,560,127</u>		<u>1,440,027</u>
 FUNDS OF THE CHARITY					
Unrestricted Funds	8		1,514,832		1,392,765
Restricted Funds	8		17,252		17,669
Endowment Funds	8		<u>28,043</u>		<u>29,593</u>
TOTAL FUNDS	8/9		<u>1,560,127</u>		<u>1,440,027</u>

The financial statements were approved by the Board of Trustees on the 23rd of March 2023 and signed on their behalf:



Rev Ruth Jackson
Superintendent Minister/Trustee

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Receipts and Payments Accounts

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context “cash” includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Incoming Resources

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Resources Expended

All expenses are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Premises

Market value of premises, along with any realised gains/(losses), are shown at year end.

Investments

Market value of investments, movements for the year, and net gains/(losses) are shown at year end.

2. TRUSTEES COSTS

During the financial year there were no remunerations paid to trustees (2021: £nil).

3 FEES FOR THE EXAMINATION OF THE ACCOUNTS

	2022	2021
	£	£
Independent Examiner’s Fees for reporting on the accounts	<u>860</u>	<u>860</u>

4. PREMISES

	2022	2021
	£	£
Market value at 1 st September 2021	1,249,748	1,219,274
Realised gain/(loss) in revaluation of manses	<u>140,252</u>	<u>30,474</u>
Market value at 31 st August 2022	<u>1,390,000</u>	<u>1,249,748</u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

5. DEBTORS

	2022	2021
	£	£
Other Debtors	<u>9,507</u>	<u>9,057</u>

6. INVESTMENTS

Investments	£
Market value at 1 st September 2021	47,262
Net gain/(loss) on movement for the year	<u>(1,967)</u>
Market value at 31 st August 2022	<u>45,295</u>
 Cash On Deposit	 £
Market value at 1 st September 2021	65,196
Net gain/(loss) on movement for the year	<u>(18,159)</u>
Market value at 31 st August 2022	<u>47,037</u>
 Total Investments Market Value at 31 August 2022	 £ <u>92,332</u>

7. CURRENT LIABILITIES

	2022	2021
	£	£
Other Creditors	-	-
Accruals and Deferred Income	<u>28,175</u>	<u>49,542</u>
	<u>28,175</u>	<u>49,542</u>

8. ALLOCATION OF CHARITY'S ASSETS

	Fixed Assets	Investments	Current Net Assets	Total
Funds	£	£	£	£
Unrestricted	1,390,000	47,037	77,795	1,514,832
Restricted	-	17,252	-	17,252
Endowment	-	<u>28,043</u>	-	<u>28,043</u>
	<u>1,390,000</u>	<u>92,332</u>	<u>77,795</u>	<u>1,560,127</u>

9. MOVEMENT IN FUNDS

	Balance at 1 Sept 2021	Incoming Resources	Resources Expended	Revaluation of Premises	Investment Losses	Balance at 31 Aug 2022
	£	£	£	£	£	£
Total Funds	<u>1,440,027</u>	<u>221,183</u>	<u>(240,009)</u>	<u>140,252</u>	<u>(1,326)</u>	<u>1,560,127</u>

ROCHDALE & LITTLEBOROUGH METHODIST CIRCUIT

England & Wales - Charity number 1140223

Accounts

Charity Registration Number: 1140223

**ROCHDALE AND LITTLEBOROUGH
METHODIST CIRCUIT
Trustees Annual Report
and Financial Statements**

Year Ended 31 August 2021

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

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Trustees Annual Report	Insert
Independent Examination	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7 - 8

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name Rochdale & Littleborough Methodist Circuit

Charity Number 1140223

Registered Office 16 Birch Hill Crescent
Hurstead
Rochdale
OL12 9QF

Trustees Valerie Tomkinson
Marjorie Davies
Glennis Crossley
Simba Gomwe
Les Birkett
Dilys Pearson
Joyce Sanger
Graham Thompson
Graham Booth
Colin Wass
Sylvia Wild
Beryl Tattersall
Andrew Hardwick
Kenneth Griffin
Pauline Mackay
Jean Spencer
Vivienne Collinson
Janice Knot
Jan Hicks
Jean Burrows
Jill Hamnett
Susan Downing
Stephanie Peden
John Carson
Duncan Cooper
Helen Neilsen
Neil Helliwell
David Wheatley
John Dafforne
Stephen Ashworth
Mike Bennion
Jackie White
Jacky Whitaker
Susan Yates
Alan Wild
Eileen Hopkinson
Rev Lawrence Copley
Ruth Tunnicliffe
Steven Tunnicliffe
Nancy Frankland
Diane Halstead
Rev Andrew Halstead

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Trustees (*continued*)

David Kerr
David Harding
Joan Tattersall
Diane Hardwick
Rev Ruth Jackson
Rev Helen Johnson
Leonie O'Donoghue
Gill Copley
Peter Sanger
Janet Bower
Rev Margaret Smith

Treasurer

David Harding

Accountants

Community Accounting Lancashire C.I.C.
Foxfields
9 Norley Close
Chadderton
Oldham
OL1 2RA

Bankers

Virgin Money (Yorkshire Bank)
9/11 Yorkshire Street
Rochdale
OL16 1BH

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE



Trustees' Annual Report for the period

From 1st September 2020 Period start date to 31st August 2021 Period end date.

Charity name: Rochdale and Littleborough Methodist Circuit

Charity registration number:1140223

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of The Methodist Church is as laid down in the 1932 Deed of Union. They are 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.
Summary of the main activities in relation to those purposes for the public benefit the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Circuits mission is based upon the Methodist Churches Vision Document "Our Calling" – with 4 themes as follows: Worship – increasing awareness of God's presence and celebration of God's love. Learning and Caring – Growing and learning through mutual support and care. Service – To be a good neighbour and challenge injustice. Evangelism – Make more followers of Jesus Christ The Circuit and its churches seek to be a spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, acts of worship, social, and outreach activities that currently exist, but also to seek new ways to extend to others the fellowship of the Church Family. 3 ministers are currently stationed to the Circuit and together with Local Preachers, worship leaders and retired minister's work with the 13 local Churches to hold regular Acts of Worship. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place as required in each of the 11 Methodist Churches and in our 2 Local Ecumenical

		Partnership Churches. These services are open to all people without charge. The ministers also work with the churches to support outreach and mission into the local communities working mainly with young and older people through youth clubs, lunch clubs, craft clubs, care home visits, school assemblies at various community schools and at our Methodist/Anglican Primary School, where one of our ministers is Chaplain and Governor. The Circuit website is active, and each one of our 13 churches are linked into it.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Range of guidance produced by Methodist Connexion Leaflet "The Role of a Trustee in The Methodist Church" available for all trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Circuit makes grants to Circuit churches of up to 1/3 rd of the cost for repairs and maintenance to the property or to support outreach into the community. Smaller grants are available through the Youth and Children's forum for the furtherance of work with children and young people within Circuit churches.
Policy on social investment including program related investment	Para 1.38	Investment policies are as set out in the Model Trust Deeds of the Methodist Church. The circuit does not have programme related investments. All investments are via the Trustees for Methodist Purposes or the Central Finance Board of the Methodist Church and income is used as proscribed by the investment trusts.
Contribution made by volunteers	Para 1.38	All lay members of the Circuit board of Trustees are volunteers who give their services freely, attending a minimum of 3 circuit meetings together with various subcommittees. An estimate of 400 to 450 hours per annum.
Other		

Achievements and Performance

	SORP reference	Circuit Review – From September 2020 we continued reviewing the Circuit and churches with the continued aim of forming our Mission Plan. The Circuit is still working through the effects of the pandemic, which has impacted on finances, both at Circuit and church level and on numbers attending church services.
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		<p>The Circuit continues in its development of new ways of being church, sustaining the principles of our charity, providing worship online, virtual meetings and meeting in person, sustaining our community work, some of our buildings being used for food banks.</p> <p>Safeguarding - —The Circuit continues to follow the Connexional Policy on Safeguarding. Each church has a safeguarding representative and there is a safeguarding officer in the Circuit to ensure the adoption of safe practice amongst children and vulnerable adults. Church representatives will continue to receive training and refresher training.</p> <p>Ministerial Invitations —In spring 2021 two ministers decided to leave the Circuit in 2022. The Circuit Board of Trustees approved the Circuit Invitation Committee at their Circuit meeting in March 2021 to initiate the process of their replacement. The consultation period was initiated in July 2021 to decide whether to replace with one minister, two ministers or one minister and a deacon. Final decision to be presented to the next Circuit meeting in September 2021.</p> <p>Resources. The Circuit received a grant of £6,471 from Action Together to distribute to the Circuit Churches to help them with the costs of reopening their premises after the Covid shutdown. A levy of £28,290 originally taken Connection from the proceeds of the sale of Jarvis Street Methodist Church was returned to the Circuit to help with the costs of refurbishing Syke Methodist Church.</p> <p>Local Preachers— There are two Local Preachers in training. Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society. Para 1.20 The appointment of ministers and accreditation of Local Preachers has ensured continuity to the Circuit and its churches.</p>
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society.</p>	<p>Para 1.20</p>	<p>The appointment of ministers and accreditation of lay preachers has ensured continuity to the Circuit and its churches.</p> <p>Continued training in safeguarding ensures that best practice can be assured in caring for vulnerable people in our congregations and in our mission outreach.</p> <p>Grant giving has enabled churches to take forward their vision for the future by making necessary improvements to their buildings to make them fit for purpose. Grants supporting lay workers has allowed the church to extend its pastoral and mission work.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	
<p>Other</p>		

Financial Review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>A General fund is unrestricted and freely available to be used for any purposes required by the Circuit. The current net asset balance on 31st August 2021 was £77,821.</p> <p>A Circuit Advanced fund (Circuit Model Trust Fund) is a Restricted Fund mainly derived from the sale of chapels and manses and is restricted by Conference. This restriction is an internal regulation, and the fund can be used for a</p>
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		<p>variety of purposes detailed by Conference and the Charity Commission have agreed that it is appropriate for the Circuit trustees to decide the policy for the management of this fund. The balance on the 31st August 2021 was £65,196.</p> <p>The Circuit has various Restricted and Endowment funds containing money given to the Circuit from various benefactors. The money is usually restricted, but the Circuit receives interest to use in the Circuit. The balance on the 31st August 2021 was £47,262.</p> <p>The total of Fixed Assets as at 31st August 2021 was £1,249,748.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Reserves Policy</p> <p>General Fund To hold a maximum of approx. six month's budgeted general fund expenditure costs. 2021/22 budgeted expenditure is £200,172 therefore six months is £100,086.</p> <p>Circuit Advanced Fund a. In order to support the mission and outreach of the 13 Circuit Churches the Circuit needs the support of three ministers. It is agreed that any short fall in annual income could be supported by up to 50% of the cost of one minister. b. Grants to Churches of up to 1/3 of any application for Minor property works or community outreach projects. c. Reserves for any major repair to manses on ministerial exchanges. d. District Levies top sliced based on Connexional policy – 2020/21 was £1,669.33.</p>
Amount of reserves held	Para 1.22	£77,821 as at 31 st August 2021 (being the current net assets of £118,306 at bank, debtors of £9,057 and creditors of £49,542).
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>In the 2020/21 accounts: - 80.1% of the Circuits income was provided by the local Churches. 59.1% of income was spent on ministerial and lay worker pay and related travel and manse costs.</p>
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		16.9% of income received represented our contribution to the District, and the wider Methodist Connexion. The remainder covers costs of local preachers' expenses, grants to Churches and general administration.
Investment policy and objectives including any social investment policy adopted	Para 1.46	All investments are under the governance of the Trustees for Methodist purposes and therefore covered by their investment policy.
A description of the principal risks facing the charity	Para 1.46	The principal risks to the charity are declining church attendance and inflationary costs, plus the national shortage of presbyters. These risks are reviewed annually with representatives from the local churches.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Methodist Church Act (1976), Deed of Union (1932) and the Model Trust Deeds of the Methodist Church
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Act of Parliament
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by local Churches and existing trustees. Ministers are automatically trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Range of guidance produced by Methodist Connection Leaflet "The Role of a Trustee in The Methodist Church" available for all trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Structure: - Accountable to the Methodist Conference. Part of the Bolton & Rochdale Methodist District. All decisions are made by the trustees at Rochdale & Littleborough Circuit Meeting held four times a year.

Relationship with any related parties	Para 1.51	Churches within the Circuit are members of "Churches Together" Ecumenical partnerships
Other		

Reference and Administrative details

Charity name	Rochdale and Littleborough Methodist Circuit
Other name the charity uses	
Registered charity number	1140223
Charity's principal address	16 Birch Hill Crescent, Hurstead, Rochdale OL12 9QF

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Valerie Tomkinson			Church Council
Marjorie Davies			Church Council
Glennis Crossley			Church Council
Simba Gomwe			Church Council
Les Birkett			Church Council
Dilys Pearson			Church Council
Joyce Sanger			Church Council
Graham Thompson			Church Council
Graham Booth			Church Council
Colin Wass			Church Council
Sylvia Wild	Circuit Steward		Circuit meeting
Beryl Tattersall			Church Council
Andrew Hardwick			Church Council
Kenneth Griffin			Church Council
Pauline Mackay			Church Council
Jean Spencer			Church Council

Vivienne Collinson			Church Council
Janice Knot			Church Council
Jan Hicks			Church Council
Jean Burrows			Church Council
Jill Hamnett			Church Council
Susan Downing			Church Council
Stephanie Peden			Church Council
John Carson			Church Council
Rev Andrew Halstead	Presbyter		Methodist Conference
Diane Halstead	Circuit Administrator		Circuit Meeting
Duncan Cooper			Church Council
Helen Neilsen			Church Council
Neil Helliwell			Church Council
David Wheatley			Church Council
John Dafforne			Church Council
Stephen Ashworth			Church Council
Mike Bennion			Church Council
Jackie White			Church Council
Jacky Whitaker			Church Council
Susan Yates			Church Council
Alan Wild			Church Council
Eileen Hopkinson			Church Council
Rev Lawrence Copley	Supernumerary Minister		Methodist Conference
Ruth Tunncliffe			Church Council
Steven Tunncliffe			Church Council
Rev C Howarth	Supernumerary Minister		Methodist Conference
David Kerr	Circuit Steward		Circuit Meeting
David Harding	Circuit Treasurer		Circuit Meeting
Joan Tattersall	Circuit Steward		Circuit Meeting

Diane Hardwick	Circuit Steward		Circuit Meeting
Rev Ruth Jackson	Superintendent Minister		Methodist Conference
Rev Helen Johnson	Presbyter		Methodist Conference
Leonie O,Donoghue	Lay Worker		Circuit Meeting
Gill Copley	Meeting secretary		Circuit Meeting
Nance Frankland			Circuit Meeting
Peter Sanger			Circuit Meeting
Janet Bower	Lay worker		Circuit Meeting

Corporate trustees – names of the directors at the date the report was approved

Director name		
none		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
none		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>R Jackson</i>	<i>David W Harding</i>
Full name(s)	Rev Ruth Jackson	David W Harding
Position (for example Secretary, Chair, etc)	Superintendent Minister Chair of Meeting	Circuit Treasurer

Date 10th March, 2022

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

YEAR ENDED 31 AUGUST 2021

I report to the trustees on my examination of the accounts of Rochdale and Littleborough Methodist Circuit for the year ended 31st August 2021 as set out on pages 5 to 8.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiners Statement

I have completed my examination for the year ended 31st August 2021.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



11th May 2022

Miss Jacqueline Bird F.M.A.A.T.
Community Accounting Lancashire C.I.C.
Foxfields
9 Norley Close
Chadderton
Oldham
OL1 2RA

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2021

	Total Funds	Total Funds
	2021	2020
	£	£
INCOMING RESOURCES		
Assessment on Churches	187,820	192,755
Bank & Trust Interest	91	464
Donations to Circuit Funds	-	410
Rental Income	9,547	6,080
Other income	6,471	24,826
Transfer from Trust (for Churches Grant)	28,290	-
Collections for External Organisations	-	372
Investment Income	743	1,287
Dream Team	1,280	56
Sale of Churches	-	-
TOTAL INCOMING RESOURCES	234,242	226,250
RESOURCES EXPENDED		
Ministers Salaries/NI/Pensions	108,031	105,578
Ministers Travel Expenses	1,010	2,922
Ministers Offices Expenses	2,384	1,695
Manses Repairs & Maintenance	967	25,611
Manses Council Tax, Water, Insurance	11,326	11,756
Property Inspections	1,200	1,100
Circuit Admin Costs	1,696	4,450
Circuit Committee Expenses	-	132
Visiting Preachers Allowance	434	1,235
District Assessment	39,600	42,276
Sundry Donations	1,452	3,746
Collections to External Organisations	-	372
Accountancy Fee	860	820
Investment Admin Charges	216	249
CMTF Contribution (Asset Revaluation)	-	-
District Levy	1,669	2,046
Dream Team	14	-
Closing Churches Expenses	-	1,024
Sale of Churches Expenses	-	-
Grants to Circuit	-	13,500
Grants to Churches	28,290	-
Grant to Spotland for Lay Worker	-	5,000
Circuit Lay Worker	14,782	14,965
Miscellaneous	-	-
TOTAL RESOURCES EXPENDED	213,931	238,477
Net incoming/(outgoing)resources before transfers	20,311	(12,227)
Other recognised gains/(losses)		
Unrealised gains/(losses) on revaluation of manses	30,474	89,274
Unrealised gains/(losses) on investment assets	4,461	(425)
Net movement in funds	55,246	76,622
Total Funds brought forward	1,384,781	1,308,159
TOTAL FUNDS CARRIED FORWARD	<u>1,440,027</u>	<u>1,384,781</u>

The notes on pages 7 to 8 form part of these financial statements.

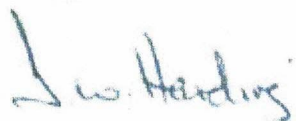
ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2021

		2021		2020	
<i>Notes</i>	£	£	£	£	£
FIXED ASSETS					
Premises	4		1,249,748		1,219,274
Tangible Fixed Assets			-		-
			1,249,748		1,219,274
 CURRENT ASSETS					
Debtors	5	9,057		8,929	
Short Term Investments	6	112,458		109,526	
Cash at Bank and in Hand		118,306		70,552	
		239,821		189,007	
CREDITORS: Amounts falling due within one year	7	(49,542)		(23,500)	
NET CURRENT ASSETS			190,279		165,507
NET ASSETS			<u>1,440,027</u>		<u>1,384,781</u>
 FUNDS OF THE CHARITY					
Unrestricted Funds	8		1,392,765		
Restricted Funds	8		17,669		
Endowment Funds	8		29,593		
TOTAL FUNDS	8/9		<u>1,440,027</u>		<u>1,384,781</u>

The financial statements were approved by the Board of Trustees on the 10th of March 2022 and signed on their behalf:



David Harding
Trustee

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming Resources

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Resources Expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Fixed assets

All fixed assets are initially recorded at cost and depreciated by:

Fixtures & Fittings - 10% Reducing Balance Method
Musical Equipment – 10% Reducing Balance Method

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end.

Other investment assets are included at trustees' best estimate of market value.

2. TRUSTEES EXPENSES

No trustees have been paid any expenses in the year (2020: £nil).

3 FEES FOR THE EXAMINATION OF THE ACCOUNTS

	2021	2020
	£	£
Independent Examiner's Fees for reporting on the accounts	<u>860</u>	<u>820</u>

4. PREMISES

	2020	2020
	£	£
Market value at 1 st September 2020	1,219,274	1,130,000
Realised gain/(loss) in revaluation of manses	<u>30,474</u>	<u>89,274</u>
Market value at 31 st August 2021	<u>1,249,748</u>	<u>1,219,274</u>

ROCHDALE AND LITTLEBOROUGH METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2021

5. DEBTORS	2021	2020
	£	£
Other Debtors	<u>9,057</u>	<u>8,929</u>

6. INVESTMENTS

Investments		£
Market value at 1 st September 2020		42,753
Net gain/(loss) on movement		<u>4,509</u>
Market value at 31 st August 2021		<u>47,262</u>
Cash On Deposit		£
Market value at 1 st September 2020		66,773
Net gain/(loss) on movement		<u>(1,577)</u>
Market value at 31 st August 2021		<u>65,196</u>
Total Investments Market Value at 31 August 2021		<u>112,458</u>

7. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other Creditors	-	-
Accruals and deferred income	<u>49,542</u>	<u>23,500</u>
	<u>49,542</u>	<u>23,500</u>

8. ALLOCATION OF CHARITY'S ASSETS

	Fixed Assets	Investments	Current Net Assets	Total
Funds	£	£	£	£
Unrestricted	1,249,748	65,196	77,821	1,392,765
Restricted	-	17,669	-	17,669
Endowment	-	<u>29,593</u>	-	<u>29,593</u>
	<u>1,249,748</u>	<u>112,458</u>	<u>77,821</u>	<u>1,440,027</u>

The allocation of funds historically have been shown as "Unrestricted".

The Investments were reviewed this year and now show the correct split on the amounts as held in "Unrestricted", "Restricted" and "Endowment" funds.

9. MOVEMENT IN FUNDS

	Balance at 1 Sept 2020	Incoming Resources	Resources Expended	Revaluation of Premises	Investment Gains	Balance at 31 Aug 2021
	£	£	£	£	£	£
Total Funds	<u>1,384,781</u>	<u>234,242</u>	<u>(213,931)</u>	<u>30,474</u>	<u>4,461</u>	<u>1,440,027</u>