

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

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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 Bengier (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 Tunncliffe
Simba Gomwe
Stephanie Peden
Stephen Ashworth
Steven Tunncliffe
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	Restricted	Endowment	2025	2024
	Funds	Funds	Funds	Total Funds	Total Funds
	£	£	£	£	£
RECEIPTS					
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
Manse Repairs & Maintenance	2,188	-	-	2,188	16,003
Manse 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 manse	37,000	-	-	37,000	50,000
Unrealised gains/(losses) on investment assets	-	95	618	713	2,241
Realised Gains / (losses) on sale of manse	-	-	-	-	-
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
		<u>736,381</u>	<u>651,746</u>
CURRENT LIABILITIES			
Creditors	8	(41,646)	(34,270)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>694,735</u>	<u>617,476</u>
NET ASSETS		<u><u>1,861,735</u></u>	<u><u>1,747,476</u></u>
FUNDS	9		
Unrestricted funds		1,777,042	1,684,443
Restricted funds		18,189	18,378
Endowment funds		66,504	44,655
TOTAL FUNDS		<u><u>1,861,735</u></u>	<u><u>1,747,476</u></u>

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	<u>1,167,000</u>	<u>1,130,000</u>

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	<u>572,464</u>	<u>47,448</u>	<u>619,912</u>
Impairment			
At 1 September 2024 and 31 August 2025	<u>-</u>	<u>-</u>	<u>-</u>
Carrying amount			
At 31 August 2025	<u>572,464</u>	<u>47,448</u>	<u>619,912</u>
At 31 August 2024	<u>494,770</u>	<u>47,019</u>	<u>541,789</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	<u>7,405</u>	<u>10,397</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and Deferred Income	<u>41,646</u>	<u>34,270</u>

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