

Annual Report and Financial Statements for the year ended 31 August 2025

Charity Registration Number 1145485

MINISTERS	Rev Deborah Lucas Rev Stephen Dallin
TRUSTEES	See main body of the report
CIRCUIT STEWARDS	Mrs Ruth Linde Mrs Barbara Ogle Mr Alex Price
CIRCUIT TREASURER	Mrs Jane Walker
ADDRESS	c/o Langley Methodist Church Main Road Langley Macclesfield SK11 0BU
BANKERS	Barclays Bank
INVESTMENT MANAGERS	Central Finance Board TMCP
INDEPENDENT EXAMINER	Peter Smith BA FCA DChA Peter Smith Accountancy Services 9 Polruan Road Chorlton Cum Hardy Manchester M21 9NR

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Macclesfield Methodist Circuit



TRUSTEES REPORT

INTRODUCTION

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

The Circuit consists of six active churches of varying sizes and locations within East Cheshire from Gawsorth in the south to Poynton in the north. The circuit also has two graveyards at Over Alderley and Rainow and is dealing with the closed churches at Walker Barn and Green Close.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The Circuit shares the charitable objectives of the Methodist Church, which are set out as follows:

“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.”

Circuit Mission Statement

Our mission statement is as follows...

Macclesfield Methodist Circuit



CIRCUIT MISSION STATEMENT

We seek to find and fulfil our place in the mission of God to the world.

The role of the Circuit is to develop approaches to staffing and the use of the resources in supporting the churches as we live out our calling.

The mission of Macclesfield Methodist Circuit is to seek to order our life so that we engage fully with the *Five Marks of Mission* in everything we do. The circuit will give attention to these marks as it considers the complex issues of staffing, grant making and overseeing Circuit initiatives.

1 Tell. *To Proclaim the Good News of the Kingdom*

Our priorities:

- To offer a variety of worship styles, accessible to all, including areas not currently reached by the circuit
- To make effective use of our Children & Families Mission Teams to explore work with demographic 'gaps' across the circuit
- To ensure adequate and sustainable lay and ordained ministry across the circuit.

How?

- ❖ To encourage and develop new and existing varieties of worship styles (e.g. Contemporary, taize, café, breakfast, proclaim, afternoon tea church, midweek services, quiet/sacred spaces, traditional)
- ❖ To develop effective communication through appropriate channels including social media (e.g. Facebook), websites and internal and external publications and places (e.g. Messenger, Local People, Libraries)
- ❖ To enable and equip volunteers in order to address the needs and opportunities for ministry
- ❖ To make best use of financial resources to support ministry across the circuit

2. Teach. *To teach, baptise and nurture believers*

Our priorities:

- To explore ways the circuit might resource the nurture and spiritual development of believers and seekers
- To equip those involved in the preparing and leading of worship including Worship Leaders, Local Preachers, musicians, stewards, IT, those involved in 'Own Arrangements' and leaders of children and young people
- To support the churches' and circuit's evangelistic outreach into the local communities

How?

- ❖ Provide seasonal reflections, quiet days and study groups at circuit level and explore potential for others
- ❖ Provide and signpost opportunities for training and development, allocating appropriate funding
- ❖ To provide/signpost to resources and tools for equipping evangelistic outreach into local communities

3. Tend. *To respond to Human need by loving service*

Our priorities

- To ensure the churches of the circuit are welcoming, inclusive and safer spaces for all people
- To recruit, train and support all those involved in pastoral care (including Pastoral Visitors, Class Leaders and others) at Circuit and Church level
- To increase awareness of human need and possible responses and resources available

Macclesfield Methodist Circuit



How?

- ❖ To enact and review Safeguarding policies and procedures at Circuit and Church level
- ❖ To provide training/signposting for those involved in pastoral care
- ❖ To celebrate and publicise existing work in response to human need and help churches identify other needs not being addressed (e.g. local church initiatives and partnerships like MHA Live at Home, Cancer Care)

4. Transform. *To seek to transform unjust structures of society, to challenge violence of every kind and to pursue peace and reconciliation*

Our priorities

- To encourage engagement with political processes locally and nationally, and to support those active in this work.
- To advise and support churches as they consider their place and role in addressing the unjust structures of society, challenge violence and pursue peace and reconciliation
- To root out prejudice in ourselves.

How?

- ❖ To play our part in the activities and governance of ecumenical and interfaith work, including supporting the work of Hope in North East Cheshire
- ❖ To highlight and support the work of organisations at home and abroad, which help us keep an outward focus (e.g. JPIT, All We Can, Mission in Britain, OneMission, Action for Children)

5. Treasure. *To strive to safeguard the integrity of creation, to sustain and renew the life of the world.*

Our priorities

- To strive to reduce the carbon footprint across the circuit
- To promote fair trade in the life of the circuit
- To be aware of how best we use our resources (buildings, people, finances) across the circuit

How?

- ❖ To up awareness and share best practice on reducing our carbon footprint
- ❖ To encourage circuit led events, activities and groups to strive to be Fair Trade
- ❖ To promote good stewardship of circuit resources

Contribution of Volunteers

The Circuit is heavily dependent upon, and extremely grateful for, the contribution of volunteers as it seeks to carry out its objectives. With the exception of the stipendiary Ministers, Children & Families Coordinator and Circuit Administrator, all members of the Circuit Leadership Team and all other Charity trustees are unpaid volunteers.

ACHIEVEMENT & PERFORMANCE

It has been an exceptional year for the circuit with a substantially reduced ministerial resource and uncertainty over future provision. With Rev Dr Graham Edwards appointed to a teaching role at Cliff College, initially on a part time basis with effect from September 2024, the circuit resource was reduced to one part time Superintendent Minister time for the year.

We are fortunate within the circuit to have two Supernumerary ministers in Frank & Sheila Bishop and they have been a constant source of help and support for our ministry, especially over this last year. We thank them both for the contribution they make to the life of the circuit. Thanks also to Angela Bourne and Jane Walker for their work during the year in support of the circuit as Graham could only be available for part-time duties. Lay staff had to carry extra duties during the year and the Circuit is grateful for their additional contributions.

Macclesfield Methodist Circuit



The circuit entered into the stationing process with the hope of securing two ministers to cover the six churches, whilst recognising the general lack of ministerial resource across the connexion. Fortunately, we were matched with two ministers and we have been particularly delighted in receiving the two new ministers into the circuit during the summer of 2025. We look forward to their guidance and leadership as we journey together over the coming years.

This period of reduced resource, has however, required creativity and autonomy from all six churches within the circuit and we have seen an increase in varied own arrangement and circuit services.

Following the retirement of Rev Rosalind Watson, and without imminent occupation, the circuit manse in Poynton has been unoccupied during the year, with the circuit stewards busy ensuring the property would be ready for occupation as soon as required. Whilst no significant maintenance work was required, general upkeep and repair work has been carried out as necessary and we are grateful to the church members of Poynton church who have assisted by keeping an eye on the property for us during this period.

The circuit manse occupied by the Superintendent also required maintenance to the extension roof which had been an issue for a number of years. The circuit stewards were able to use the period of changeover for the required building work and this should ensure the property remains in a good state of repair for the foreseeable future. Although the circuit had been aware of the issue for some time, this work did require a sizeable amount of funding. Quinquennial reports were also carried out on the two manses, identifying other areas of minor work. The circuit aims to provide its ministers with good quality living accommodation and we appreciate their reciprocal care of the properties.

The circuit trustees are also tasked with caring for the chapels at Walker Barn and Green Close with a view to disposal of the properties once the necessary approvals have been given. We remain extremely grateful to those who continue helping with management of the buildings and finances in this interim period.

As the change in ministerial provision occurred close to the start of the next financial year and with uncertainty over resources, the circuit budget was not changed from the agreed level and we have been fortunate that once again all our churches have been able to meet their assessment commitments over the year. We remain extremely grateful to our church treasurers for the hard work they do in managing their church finances and we support them as required.

Within our churches our many weekday groups and events have continued apace with initiatives reaching out to those in need. The dementia café at Broken Cross continues to thrive, and has led to some dementia friendly church services. This community outreach provides much needed support to sufferers and carers alike. Across all the churches coffee mornings in particular remain a popular outreach activity, touching those who perhaps would not otherwise come into church. Fundraising and social events such as concerts, fairs and afternoon teas also continue.

Our churches continue to be used by external community groups and our church treasurers continually look for ways in which to grow in this competitive area. Our buildings continue to offer excellent letting facilities for groups at reasonable rates of rental and we are keen for them to be used as a community resource.

Younger members of our church community are well catered for with our toddler groups continuing to reach an increasing number of children and their families on a regular basis with this valuable work. For families who have children year 6 and above, we offer our Circuit Youth group, a small community of young people who meet (usually monthly) for games, snacks and fun. This offers somewhere for those who have been involved with our family church to move onto as they grow and over the year we have also shared with other ecumenical groups in events aimed at this age group.

Macclesfield Methodist Circuit



Our work with Children and Families – ‘Methodist Families Together’ continues to be a particular focus for the circuit. Our Coordinator, Angela has run many events of the year such as monthly Messy sessions, Chippy Church, Breakfast Church and Holiday Clubs whilst continuing work with local schools.

During the year, the circuit trustees agreed to continue focussing resources on our work with families and children and as a result, the contract of our Coordinator was extended for a further three years from 1 September 2025. We are so grateful to our dedicated group of volunteers from across all our churches who support this work and without whose help it could not continue.

The Circuit believes we are fulfilling a need within the community in providing this essential outreach to children and families within the area and has allocated resources from reserves accordingly. Each year, the circuit asks individual churches to contribute financially to this work in order to help fund equipment and supplies. We are very grateful for this financial support from our churches.

We also continue to receive support for MFT (Methodist Families Together - the name of our children and families community) by way of a multi year grant from the Caleb Community, along with practical guidance and advice from our assigned Caleb Community Coach.

Having allocated existing reserves towards our work with Children and Families, the circuit will once again be reviewing its reserves policy as part of our ongoing financial management.

Financial accounts for the circuit have been prepared on an Accruals basis in line with the previous year.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches and the level of assessments had been increased in anticipation of a two full time ministerial complement as part of the budgeting process.

Total income rose in 2024/25 by just over £8,000, with modest increases in both assessment contributions and income from investment properties. Grant funding of £6,000 was received for Methodist Families Together, our designated Children and Families community.

The circuit retains two former manses which are let and their contribution to income is recognised when setting the level of assessments, however this latter element is always uncertain due to the risk of tenants leaving/defaulting. During the year, one of the properties was unoccupied for a short while between tenancies. Our other investment property (former manse) has been continually occupied during the year, the property is let to a family in housing need and they may be rehoused by the Local Authority at any time, subject to the circuit being given one month's notice. From a risk management point of view, a cautious approach is used when preparing the circuit budget.

The circuit has seen a fall in income from monetary investments as interest rates have fallen over the period.

During the year quinquennial reports were carried out on the two manses that were to be occupied by the new ministers. The report findings were used to ensure the properties remain in good repair as suitable ministerial housing and to protect the circuit assets. Ongoing maintenance work will be carried out as and when required.

Macclesfield Methodist Circuit



Progress on the disposal of Walker Barn and Green Close has been slow with the need to focus on other matters has taken circuit steward priority, however these matters are now starting to move forward. The Circuit is proposing to dispose of both chapel sites through sale on the open market. It is intended to focus more on these properties during 2025/2026 but timing of completion of this process remains uncertain.

Income from the two Graveyards remains steady with generally low demand for plots but with expenditure on upkeep still required. We continue to receive ad-hoc donations for the graveyards which are much appreciated and these are all used towards the cost of ongoing gardening and maintenance work.

No church quinquennials were due over the last twelve months. During 2025/26 quinquennial reports are due on the two circuit graveyards.

Once again, it is hoped that our remaining churches will continue to meet their assessment contributions for the 2025/2026 financial year and we are not aware of any current financial difficulties. In 2024/25 the level of assessments was increased slightly and we recognise our churches are faced with their own challenges and have to manage their finances accordingly. We are fortunate in the contribution of the rented properties to the circuit finances and prudently recognise the contribution they make to finances when looking at the church assessment contributions.

All these issues will be ongoing considerations of Circuit Leadership Team and Circuit Meeting where appropriate.

Expenditure trends

The circuit finances are concentrated on allowing the paid staff (ministers, mission workers and administrator) to be paid and maintaining the residences of the ministers in good order. Stipend expenditure has increased each financial year in line with conference approved increases. Lay worker salaries are based on the role specification and move in line with the annual percentage stipend increase.

As mentioned previously, the circuit budget had been based on two full time ministers (including a superintendent) but in reality, expenditure related to one part time superintendent minister for the year.

Office expenses increased by over £10,000 and includes the removal costs of the two incoming ministers. Under Methodist procedures, the circuit is responsible for this expense.

Our work with Children & Families remains a thriving area of focus for the circuit and funding for this work has been extended until 2028. The circuit meeting committed surplus funds for the year 2024/25 towards the cost of this. Additionally, the original provision of £30,000 earmarked in reserves for youth work opportunities will be redesignated for Children & Families. This represents a significant investment by the circuit into this area of work.

Over £54,000 of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. This figure has remained steady as the District transitions into its new wider self. Other expenditure includes staff costs and maintenance of the manses and the closed churches at Walker Barn and Green Close.

No circuit grants were made during the year.

Macclesfield Methodist Circuit



As agreed at circuit meeting, the circuit will use reserves held within the Circuit Model Trust Fund to cover the cost of the roof work to the manse. As at year end, this money has been moved from CMT into bank funds in anticipation of payment, however, due to timings the bank payment will go through in September, the 2025/26 financial year.

During the year, churches made contributions of £1,385 (2023-24 £1,235) to the circuit which were subsequently paid over to the Connexion to be split between the Property fund £910 and Fund for Presbyters/Deacons £475.

During the forthcoming year, 2025/26, Quinquennial reports are two on the two rental properties, previously manses and the circuit will need to consider provision for repairs as necessary.

Risk management

The Circuit Meeting continues to develop procedures for identifying and addressing the risks facing the charity. The circuit properties are monitored regularly to ensure they are maintained to a good standard and attention is given to the financial situation of our churches and their ability to meet their financial commitments. We have developed robust procedures for safeguarding children, young people, and vulnerable adults including the appointment of a Circuit Safeguarding Officer.

The circuit faced a considerable risk in not being able to secure ministerial support and remains extremely appreciative of the help of all involved in securing this provision for 2025/26 onwards.

Falling member numbers, the age profile of the Circuit churches, lack of volunteers and the effect of loss of rental income are the major risk factors to our churches. This may impact on their ability to meet their circuit assessment which is a major risk factor for the circuit. We ask our churches to let us know immediately if they have concerns about meeting their commitments.

Our Circuit Leadership Team meet on a regular basis and report as necessary to the circuit trustees at the bi-annual circuit meetings.

Principal Funding Sources

Contributions from the Churches by way of Circuit Assessment continues to be the main source of funding, accounting for 81% (2024: 77%) of normal unrestricted income. The letting of both former manses reflects improvement in rental income, with this accounting for 14% (2024:11% 2023:5%) of normal unrestricted income.

Fund balances

Over the year fund balances decreased by £9,234 to stand at £2,070,723.

Reserves

The Circuit seeks to use all its assets for its charitable purposes, whilst continuing to secure and maintain the Circuit's financial viability. It seeks to set a balanced revenue budget, in order that the ongoing normal costs of ministry, mission and management are met from investment income, grants and donations, and Circuit Assessment.

In order to meet its ongoing financial obligations - including the payment of stipends and of District and Connexional assessments quarterly in advance - and to meet unforeseen circumstances, the Circuit needs to maintain sufficient free reserves. These reserves would enable the Circuit to maintain its mission and ministry in the short term if, for whatever reason, individual Churches encounter difficulties in paying their assessments. Free reserves are defined as unrestricted reserves less the investment in tangible fixed assets.

Macclesfield Methodist Circuit



1. General reserves

At 31st August 2025 general reserves totalled £1,833,307 of which £1,384,340 are tied up in fixed assets (properties), and £175,000 in the assets of Walker Barn and Green Close churches, which are some time off converting fully into cash, leaving liquid reserves of £273,967.

Our policy is to maintain 6 months of general expenditure in reserves (excluding fixed assets). Expenditure in 2024/25 was exceptional due to the limited ministerial resource and as we are now at full complement, it would not be accurate to use 2024/25 expenditure when calculating reserves. Using 2025/26 budgeted expenditure of £202,000, a figure of £101,000 is considered appropriate, which is also similar to the 2023/24 level.

In addition, we have four manses which need to be maintained and always carry a risk of significant repair or needing significant renewal. Two quinquennial surveys are also due in the current year. A reserve of about £75,000 is considered prudent for this purpose.

On this basis total general reserves required are approximately £176,000 compared to £273,966 available. The trustees will consider how the 'excess' general reserves of £98,000 might be used in due course. No decisions as to how the funds from the Walker Barn and Green Close churches will be taken until those assets convert fully into cash once buyers are found for each property.

2. Circuit Model Trust Fund

This totals £52,088 and represents a further unrestricted fund, held with TMCP. These funds may be used for mission purposes. Funds within Model Trust can be used to meet the shortfall in general reserves with the remainder considered as a contingency. Each year it attracts a 2.5% District levy.

3. Designated funds

These total £117,474 and represent unrestricted funds that the Circuit trustees have agreed to set aside towards funding the children and families co-ordinator role for a further three years. £51,500 of surplus funding from this year's income over expenditure has been designated for the role and is included in the total of £117,474. The circuit will continue to ask churches to contribute to CFW overheads on an annual basis and any donations received from CFW events will also be used towards funding.

4. Restricted funds

The Circuit owns two graveyards which originally belonged to the former chapels at Over Alderley and Rainow Methodist churches. Access difficulties at Rainow mean the graveyard is rarely used for new graves but the one located at the former Methodist Chapel in Over Alderley is in reasonable demand, particularly as the graveyard at the nearby Prestbury Parish church is full. Income from funerals is added to the fund and the expenditure of funerals and upkeep of the grounds is taken from the fund. The balance of the fund is restricted in its use against the graveyards.

5. Endowment funds

Only one endowment fund is held. This is where the capital cannot be accessed and it relates to Over Alderley. The income however, can be used towards the upkeep of the Over Alderley graveyard.

Going Concern

The Trustees have reviewed the circumstances of the Circuit and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

Macclesfield Methodist Circuit



Plans for 2025/2026

Circuit budgets for the coming year assumed a staffing level of 2 ministers, one full time lay employee (Children and Families Coordinator), and a part time lay employee (Administrator). These were agreed at the Circuit Meeting in March 2025.

With the arrival of new ministerial support, plans for the coming year will see the circuit take a period of adjustment and settling in. It is expected some circuit services will continue as an opportunity for the ministers to get to know people from across the circuit and strengthen ecumenical links.

As assessments were increased in 2024/25 based on two ministers, and as stipend increases have returned to lower levels, it was felt the assessments for 2025/26 could be left unchanged, but these will once again be reviewed as part of the budgeting process for 2026/27. Discussions will be held with church treasurers in line with our usual procedure.

District assessment has fallen slightly for 2025/26 and going forward, NWED are considering the calculation of the assessment formula.

The circuit plans to continue renting the former manses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

As the circuit is part of the Methodist Church of Great Britain the managing trustees operate within the Methodist Church Connexion and as such, their governing document is the Constitutional Practice and Discipline (CPD) of the Methodist Church. The document is available for inspection via the Superintendent. Macclesfield Circuit is registered as a separate charity, number 1145485.

Connected charities

The Churches forming the Circuit are themselves charities and, as they are responsible for their own financial affairs, they are not reported in these statements.

Macclesfield Methodist Circuit



Macclesfield Circuit Meeting constitution [S.O. 510]
September 2024 [37 members – *currently 2 with multiple qualifications]

(i) The ex officio members (S.O. 552) [6 members]

The Superintendent Minister

The Revd Dr Graham Edwards

All ministers, probationers and persons authorised to serve the church as Presbyters or Deacons:

The circuit stewards

Mrs Ruth Linde
Mr Alex Price
Mrs Barbara Ogle
Mrs Jane Walker (Treasurer)

(ii) Any other persons stationed or residing for the purposes of the stations in, or whose names appear under the number of, the Circuit in accordance with clause (4) of Standing Order 785, and who have informed the Superintendent of their wish to be members of the Circuit Meeting for the ensuing connexional year, except that any person stationed in one circuit but residing in another for the purposes of the stations is eligible to be a member, under this head, of the Circuit Meeting of the latter Circuit only; **[1 member]**

Supernumerary Presbyters or Deacons [S.O. 785 (4) (a) (vi)]

The Revd Sheila Bishop

(iv) such persons, if any, as the Circuit Meeting judges it appropriate to appoint from among those employed by the meeting under Standing Order 510; [1 member]

Mrs Angela Bourne (Circuit Children and Families Coordinator)

(v) the Secretary of the Meeting [1 member]

Miss Susan Mellor

(vi) the Secretary of the Local Preachers Meeting [1 member]

Mr Alan Rashleigh

(vii) from each Local Church one church steward and the church treasurer,

(viii) representatives elected by the church council of each local church from its own members in numbers specified by the circuit meeting. [Membership under 100 = 1 representative, membership over 100 = 2 representatives.] 20 members

Macclesfield Methodist Circuit



Broken Cross Methodist Church [3]

Church Steward	Mrs Liz Hammond
Treasurer	Mr John Bird
1 representative	Mrs Joan Green

Gawsworth Methodist Church [3]

Church Steward	Mrs Jillian Longson
Treasurer	Mrs Margaret Parkin
1 representative	Mrs Carolyn Boden

Langley Methodist Church [3]

Church Steward	Mr Alan Chapman
Treasurer	Mr David Bullock
1 representative	Mrs Brenda Chapman

Macclesfield Methodist Church [4]

Church Steward	Mrs Margery Wilson
Treasurer	Mrs Ruth Linde*
2 representatives	Mr Ian Wardle
	**Vacant

Poynton Methodist Church [4]

Church Steward	Mrs Christine Ding
Treasurer	Mrs Jane Robson
2 representatives	Mr Richard Baker
	Mrs Mandy Hawkyard

Prestbury Methodist Church [3]

Church Steward	Mrs Heather Cann
Treasurer	Mrs Valerie Jones
1 representative	Mr Eddie Jones

(ix) Additional Persons as the Circuit Meeting may desire and appoint to ensure that all areas of the life of the circuit are adequately represented, provided that the total number appointed under this head shall not exceed the total of the numbers specified by the circuit meeting for the purposes of head (viii). **[8 Members]**

Circuit Safeguarding Officer	Mrs Pam Childs
Circuit Admin	Mrs Jane Walker*
MWiB	Mrs Brenda Chapman
CFW Advisor	Mrs Joan Pritchard
MHA	Mrs Ruth Gunning
Missions	Miss Brenda Bailey
Action for Children	**Vacant
Hope in NE Cheshire	**Vacant

Macclesfield Methodist Circuit



Trustee recruitment, induction and training

As outlined above, the appointment of the majority of the members of the Circuit Meeting is outside the control of the Meeting. We encourage all trustees to undertake Governance training when available and participate in Charity Commission webinars and other training sessions as appropriate. In appointing the Circuit Leadership Team and other officers, the Meeting has regard to the balance of skills and gifts that are needed to further the work of the Church. New members of the Leadership Team are inducted by the Leadership Team.

Organisation

The Circuit Meeting is convened biannually usually in September and March. The Circuit Leadership Team, appointed by the Circuit Meeting, is responsible for acting on behalf of the Circuit Meeting at other times. The Leadership Team usually meets at least six times per year. The Circuit Meeting retains responsibility for setting the mission priorities of the Circuit, the overall strategy to deliver those priorities, the invitation of ministers, the oversight of local churches, the admission of people to the office of Local Preacher, and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

The Leadership Team is assisted in the task of financial oversight by the Circuit Treasurer and the Assistant Treasurer.

The Methodist Church appoints a minister to be the Superintendent Minister of the Circuit, whose duties are set out in the Standing Orders of the Church.

Pay and Remuneration

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit. Fuller disclosure is contained in Note 4 to the accounts. Lay employee remuneration is set by the Circuit based on the role specification and pay moves in line with the annual percentage stipend increase.

FUTURE PLANS

The circuit is looking forward to a period of ministerial stability following a period of uncertainty and this heralds an exciting time for mission. The circuit will continue to provide a supporting role to its churches and will consider any issues arising through the appropriate channels of Circuit Leadership Team and Circuit Meeting as necessary.

Our churches have become more resourceful in worship and the increased number of circuit services has allowed us to share more in worship together.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the Circuit Meeting to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Circuit Meeting has to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis

The Circuit Meeting is responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable regulations. It is also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

As it is now necessary to undertake accruals accounting, Peter Smith, of Peter Smith Accountancy Services has been appointed as Independent Examiner.

REV DEBORAH LUCAS

DATE 9 MARCH 2026

ON BEHALF OF CIRCUIT MEETING

D M. Lucas

Independent Examiner's Report to the Trustees of the Macclesfield Methodist Circuit for the year ended August 31 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended August 31 2024 which are set out on pages 14 to 26.

Responsibilities and basis of report

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Peter Smith BA FCA DChA
Peter Smith Accountancy Services
9 Polruan Road
Chorlton-cum-Hardy
Manchester M21 9NR

Date: 19 April 2026

Macclesfield Methodist Circuit



Statement of Financial Activities

Statement of Financial Activities (SOFA) for the year ended 31 August 2025							
	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£	£
Income							
1 Donations and legacies					4,935		4,935
2 Income from monetary investments		10,629	1,503	5,491	2,737	5	20,366
3 Income from investment properties		29,395					29,395
4 Assessments on Churches		172,275					172,275
5 Capital Receipts							0
6 Grants received				6,000			6,000
7 Other charitable income	12	1,452		4,302			5,754
8 Total income		213,750	1,503	15,793	7,672	5	238,724
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs		27,682		34,647			62,329
11 Property maintenance		19,239			5,254		24,493
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		52,818	1,553				54,371
14 Depreciation		9,715					9,715
15 Office expenses		23,855		6,562			30,417
16 Other outgoings		1,633					1,633
17 Total charitable expenditure		134,942	1,553	41,209	5,254	0	182,958
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		78,809	-50	-25,416	2,418	5	55,766
21 Transfers between funds	13	- 41,500	- 10,000	51,500			0
22 Other gains/(losses)		- 65,000					-65,000
23 Net movement in funds		-27,691	-10,050	26,084	2,418	5	-9,234
24 Total funds brought forward		1,860,997	62,138	91,390	62,592	2,840	2,079,957
25 Total funds carried forward		1,833,306	52,088	117,474	65,010	2,845	2,070,723

Macclesfield Methodist Circuit



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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		16,248	3,051		3,101		22,400
3 Income from investment properties		24,247					24,247
4 Assessments on Churches		167,256					167,256
5 Capital Receipts		255					255
6 Grants received							0
7 Other charitable income	12	7,130		3,776	4,995		15,901
8 Total income		215,136	3,051	3,776	8,096	-	230,059
Expenditure							
9 Grants and donations		10,000					10,000
10 Salaries and associated costs		89,288		32,022			121,310
11 Property maintenance		40,504					40,504
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		49,956	2,117				52,073
14 Depreciation		9,715					9,715
15 Office expenses		13,449	241	5,359			19,049
16 Other outgoings					5,004	8	5,012
17 Total charitable expenditure		212,912	2,358	37,381	5,004	8	257,663
18 Gains/(losses) on monetary investments			1,754			280	2,034
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		2,224	2,447	-33,605	3,092	272	-25,570
21 Transfers between funds	13	25,000	- 25,000		73	- 73	0
22 Other gains/(losses)							
23 Net movement in funds		27,224	-22,553	-33,605	3,165	199	-25,570
24 Total funds brought forward		1,833,773	84,691	124,995	59,427	2,641	2,105,527
25 Total funds carried forward		1,860,997	62,138	91,390	62,592	2,840	2,079,957
				Note 14			

Macclesfield Methodist Circuit



Balance Sheet

Balance Sheet as at 31 August 2025								
	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024/25 £	Totals 2023/24 £
Fixed Assets								
Circuit Manses & Equipment		1,384,340					1,384,340	1,394,055
Investment properties							0	0
Investments			52,088		63,108	2,845	118,041	125,349
Total fixed assets		1,384,340	52,088	0	63,108	2,845	1,502,381	1,519,404
Current Assets								
Debtors	7	7,781					7,781	2,297
Loans by the Circuit							0	0
Property Investments	7	175,000					175,000	240,000
Central Finance Board Deposits		294,674		117,474			412,148	344,122
Cash at Bank and in hand		17,698			1,902		19,600	18,053
Total current assets		495,152	0	117,474	1,902	0	614,528	604,472
Current liabilities								
Creditors (due in under 1 year)		46,186					46,186	43,919
Grants payable within 2024-25							0	0
Total current liabilities		46,186	0	0	0	0	46,186	43,919
Net current assets/liabilities		448,966	0	117,474	1,902	0	568,342	560,553
Total assets less current liabilities		1,833,306	52,088	117,474	65,010	2,845	2,070,724	2,079,957
Long term liabilities (due after more than one year)								
Grants payable after 2024-25							0	0
Loans to the Circuit							0	0
Net assets		1,833,306	52,088	117,474	65,010	2,845	2,070,724	2,079,957
Funds of the Circuit								
General Fund (Unrestricted)		1,833,306					1,833,306	1,860,997
Circuit Model Trust Fund (Unrestricted)			52,088				52,088	62,138
Designated Funds (Unrestricted)				117,474			117,474	91,390
Total Unrestricted Funds							2,002,869	2,014,525
Restricted Funds					65,010		65,010	62,592
Endowment Funds						2,845	2,845	2,840
Total Funds		1,833,306	52,088	117,474	65,010	2,845	2,070,724	2,079,957

Macclesfield Methodist Circuit



Balance Sheet as at 31 August 2024								
	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
		£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment		1,394,055					1,394,055	1,403,770
Investment properties							0	0
Investments			62,138		60,371	2,840	125,349	144,692
Total fixed assets		1,394,055	62,138	0	60,371	2,840	1,519,404	1,548,462
Current Assets								
Debtors	7	2,297					2,297	7,361
Loans by the Circuit							0	0
Property Investments	7	240,000					240,000	271,541
Central Finance Board Deposits		252,732		91,390			344,122	303,346
Cash at Bank and in hand		15,832			2,221		18,053	17,507
Total current assets		510,861	0	91,390	2,221	0	604,472	599,755
Current liabilities								
Creditors (due in under 1 year)		43,919					43,919	42,690
Grants payable within 2018-19							0	0
Total current liabilities		43,919	0	0	0	0	43,919	42,690
Net current assets/liabilities		466,942	0	91,390	2,221	0	560,553	557,065
Total assets less current liabilities		1,860,997	62,138	91,390	62,592	2,840	2,079,957	2,105,527
Long term liabilities (due after more than one year)								
Grants payable after 2018-19							0	0
Loans to the Circuit							0	0
Net assets		1,860,997	62,138	91,390	62,592	2,840	2,079,957	2,105,527
Funds of the Circuit								
General Fund (Unrestricted)		1,860,997					1,860,997	1,833,773
Circuit Model Trust Fund (Unrestricted)			62,138				62,138	84,691
Designated Funds (Unrestricted)				91,390			91,390	124,995
Total Unrestricted Funds							2,014,525	2,043,459
Restricted Funds					62,592		62,592	59,427
Endowment Funds						2,840	2,840	2,641
Total Funds		1,860,997	62,138	91,390	62,592	2,840	2,079,957	2,105,527

Macclesfield Methodist Circuit



Cash Flow Statement

						2025		2024
						£		£
Cash used in operating activities			Note 10			82,071		(33,915)
Cashflows from investing activities								
Interest and dividends						20,366		22,400
Proceeds of disposal of fixed assets						-		-
Transfer in of tangible fixed assets						-		-
Proceeds of sale of investments						-		-
Reclassification as Current Assets								
Purchase of investments						(3,250)		(3,705)
Cash provided by/(used in) investing activities						17,116		18,695
Cashflows from financing activities								
Proceeds from new borrowings						-		-
Repayment of borrowing						-		-
Cash used in financing activities						-		-
Increase/(decrease) in cash & cash equivalents in the year						99,187		(15,220)
Cash and cash equivalents brought forward						294,962		310,182
Cash and cash equivalents carried forward						394,149		294,962

Macclesfield Methodist Circuit



Notes to the Financial Statements

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items, which are considered material in relation to the charity's financial statements.

Scope of the financial statements

The financial statements relate solely to Macclesfield Methodist Circuit.

Basis of preparation

The accounts (financial statements) have been prepared in accordance with: the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and the Charities Act 2011 and UK Generally Accepted Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

Income

Total Incoming Resources as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Income includes grants in respect of revenue and capital items.

Income recognition

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. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Macclesfield Methodist Circuit



General donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Church Assessments are recognised in the period for which they have been given and any advance payments are deferred in line with the policy below.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds, including those associated with fundraising activities and investment management cost.

Charitable activities - costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Taxation

Macclesfield Methodist Circuit is exempt from Corporation Tax by reason of its charitable status. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

The Circuit has capitalised the freehold properties for which it acts as the Managing Trustees at the Trustees' valuation in 2018 or at subsequent purchase price. Depreciation has been provided at the rate of 0.67% per annum. The Circuit has no other fixed assets.

Investments, gains and losses

Fixed asset investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The SoFA includes the net gains and losses arising on revaluation and on disposals throughout the year.

Gains and losses on are taken to the Statement of Financial Activities as they arise. Realised gains and losses are calculated as the difference between sale proceeds (net of transaction costs) and the opening carrying value or cost, if acquired during the year. Unrealised gains and losses are calculated on the difference between opening and closing fair values.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

Macclesfield Methodist Circuit



Methodist Ministers' Pension Fund

The Circuit is a member of the Connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference, and for the year under review the employer contributions were 26.9% of stipend (2024: 26.9%).

The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the SoFA in the period in which they are payable.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Macclesfield Methodist Circuit



Notes 2 – 4

				Macclesfield Methodist Circuit			
						This year	Last year
2. Payments to Trustees							
Payments made to trustees for additional services provided to				£		None	None
Number of trustees who were paid expenses						None	None
Nature of the expenses							
Total amount paid				£		Nil	Nil
3. Fees for examination or audit of the accounts							
Independent examiner's or auditors' fees for reporting on the accounts				£		800	850
Other fees (eg: advice, accountancy services) paid to the examiner/auditor				£		None	None

Macclesfield Methodist Circuit



4 STAFF INFORMATION						2025				2024
						£				£
a Staff costs										
Stipends and salaries						56,110				90,890
Employer's NI contributions						5,914				8,117
Pension contributions - Methodist Ministers Scheme						4,427				16,238
						66,451				115,246
No staff member was paid more than £60,000 p.a. in either year.										
b Key management personnel										
The key management of the charity comprise the trustees, which includes the ordained members of staff who are <i>ex officio</i> members of the Circuit Meeting but do not receive any payment specifically for acting as trustees.										
Both lay staff also serve as trustees, one as treasurer, but do not receive any payment specifically for acting as trustees.										
The other trustees do not receive any remuneration for their services.										
						£				£
The total remuneration benefits of the key management						66,451				115,246
c Average staff numbers										
The average number of members of staff whether full or part time was as follows:-										
						2025				2024
						Average				Average
						number				number
Ordained staff (office holders not employees) (50% in 2025, full time in 2024)						1				2
Lay employees						2				2
						3				4

Macclesfield Methodist Circuit



Note 5 – fixed assets

										Macclesfield Methodist Circuit	
5. Tangible Fixed Assets											

Macclesfield Methodist Circuit



Notes 6 – 9

6. FIXED ASSET INVESTMENTS							2025					2024
							£					£
Market value brought forward							125,349					144,692
Income re-invested							3,250					3,704
Additions at cost							-					-
Disposals at carrying value							-					-
Transfers							(10,000)					(25,000)
Net gain/(loss) on revaluation							(558)					1,953
Market value carried forward							118,041					125,349
Investments at fair value comprise:												
Cash held within investment portfolio							118,041					125,349
							118,041					125,349
	Unrestricted funds (CMTF)			Restricted funds (Graveyards)						Endowment funds		
	2025		2024		2025		2024			2025		2024
	£		£		£		£			£		£
Market value brought forward	62,138		84,691		60,371		57,360			2,840		2,641
Income re-invested	513		693		2,737		3,011					
Additions at cost												
Disposals at carrying value												
Transfers	(10,000)		(25,000)									
Reclassification as Current Assets												
Net gain/(loss) on revaluation	(563)		1,754							5		199
Market value carried forward	52,088		62,138		63,108		60,371			2,845		2,840

Macclesfield Methodist Circuit



		Macclesfield Methodist Circuit	
		This year	Last year
		£	£
7.	Analysis of current assets		
	Debtors and prepayments		
	Prepayments	7,781	2,297
	Property Investments		
	At 31st August 2022, Walker Barn and Green Close Methodist Churches had ceased to worship and come under the control of the Circuit. Residual remaining net assets were included in the 2022 accounts as a capital receipt in income and other debtors on the balance sheet. In the current year, the remaining cash has been transferred to the Circuit bank account and at year end estimated property values were reconfirmed. The year end balances are:		
	Green Close building at estimated sale proceeds net of levy and other costs	£125,000	£220,000
	Walker Barn building at estimated sale proceeds net of levy and other costs	£50,000	£20,000
	Cash and cash equivalents	£0	£0
	Total	175,000	240,000
8.	Analysis of current liabilities and long term creditors		
	Trade Creditors	2,212	Nil
	Other Creditors (principally assessments received in advance)	43,974	43,919
	Total Current Liabilities	46,186	43,919
9.	Capital Commitments and Contingent Liabilities		
	At the 31st August 2025 the Circuit has no capital commitments (2024: none).		
	No Contingent liabilities were identified at either year end.		

Notes 10 – 13

10 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES								
						2025		2024
						£		£
Net income/(expenditure) before transfers						55,766		(25,570)
Deduct/(add) gains/(losses) on investments						(558)		(1,953)
Add back depreciation on fixed assets						9,715		9,715
Deduct interest income shown in investing activities						20,366		(22,400)
Decrease/(increase) in debtors						(5,484)		5,064
Increase/(decrease) in creditors						2,267		1,229
Net cash generated from/(used in) operating activities						82,071		(33,915)

11 RELATED PARTY TRANSACTIONS

Stipends and allowances for presbyters and deacons (collectively known as ministers) are set out annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all Ministers appointed annually by the Conference to serve the Circuit.

The following Minister received 50% of the basic stipend £31,020 (2023/24 - £29,040) and were provided with living accommodation in 2024/25: The Revd Dr Graham Edwards. The Revd Graham Edwards also received the Connexionally agreed additional superintendents' allowance of 10% of stipend, pro rata.

12 OTHER CHARITABLE INCOME

Other charitable income in 2024/25 of £1,452 2023/24 (2023/24 £7,130) included contributions from churches subsequently paid out as other outgoings. Donations and graveyard fees are included in the appropriate fund. Rental income from the former manses is included as income from investment properties.

13 CIRCUIT MODEL TRUST MONEY

Over the year, it was necessary to withdraw an amount of £10,000 to fund the roof renewal work to the manse at Tytherington. Other changes to the fund total relate to the effect of the District contribution deduction, revaluation and admin charges. These Funds form part of our general reserves and as such may be called upon as necessary.

14 DESIGNATED FUNDS

At 31 August 2025 designated funds totalled £117,474, this includes the balance remaining in the Circuit Family Worker fund and the £30,000 originally intended for youth related work but which has now been redesignated for children and families. Additionally, a transfer of £51,500 from 2024/25 income was made into this fund as agreed at the March 2025 Circuit Meeting. This fund will be used to support the Children and Families Coordinator expenditure for the next three years.