

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales · Charity number 1155398

Details

Status Registered

Legal form Previously excepted

Registered 2014-01-20

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

Contact

Address Methodist Circuit Office
Lune Valley Methodist Hub
Brookhouse Rd
Lancaster
LA2 9NY

Phone 07384507761

Email circuit@northlancsmethodist.org.uk

Website www.northlancsmethodist.org.uk

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

Activities: THE NORTH LANCASHIRE METHODIST CIRCUIT IS PART OF THE LANCASHIRE METHODIST DISTRICT. THE CIRCUIT SUPPORTS METHODIST CHURCHES IN NORTH LANCASHIRE IN THEIR MISSION AND OUTREACH.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£401,171	£384,452	-	-
2023-08-31	£570,965	£562,248	£2,164,361	5
2022-08-31	£311,118	£332,045	-	-
2021-08-31	£707,958	£352,734	£2,176,571	6
2020-08-31	£350,674	£363,977	-	-

Trustees

Name	Role	Appointed
Rev Linda Jane Catlow	Chair	2023-09-01
ALWYN YOST		2014-12-04
Andrew Lund		2025-06-11
BRIAN GORST		2015-06-24
CATHY HARTLEY		2014-01-07
Clive Horsford		2022-06-19
DAVID BATTARBEE		2015-06-24
DENIS ROGER YATES		2014-01-07
Daphne June Cockerill		2022-03-25
David France		2021-11-29
Deacon Margaret Eleanor Patchett		2025-06-19
EDITH ANNE GORST		2014-08-31
ELIZABETH DOROTHY TUER		2014-01-07
Gary James Marsh		2021-01-22
HOWARD ROGERSON BA GRSM		2017-09-01
Hazel Preece		2020-09-01
Helen Frances McGregor		2019-09-01
IAN LOVE		2020-09-01
Ian Stafford		2024-10-16
JANE GIBSON		2014-01-07
JONATHAN RICHARD WHITFIELD		2014-01-07
JUDITH ANNE PYE		2014-01-07
Jean Ball		2025-02-06
Jennifer Macking		2020-09-01
Jill Stephanie Allen		2024-04-28
Joan Wallbank		2024-06-01
KATHRYN JOAN BAMBER		2022-09-22

Name	Role	Appointed
Kathryn Maida Ellen Haigh		2021-03-04
LOIS DAWN PREECE		2017-06-15
Lisa Anne Marple		2022-05-10
MARION ANN BREWER		2014-08-31
Mary France		2021-11-29
Melanie Jayne Greenall		2025-09-01
Moyna Patchett		2020-12-21
Naomi Jean Elliott		2023-02-01
PAUL ARTHUR BOWDEN MA, NPQH		2014-01-07
PETER JOHN GORST BSC		2014-01-07
Prudence Cahill		2023-09-01
Rev Andrew Peter Champley		2016-09-01
Rev Colin Marchment		2025-03-12
Rev David Philo		2019-09-01
Rev Paul Thomas Turner		2011-09-01
Rev Yvonne J Pearson		2025-09-24
Richard George Preece		2016-09-01
Rodney Charles Doldon		2021-09-29
Ruth Alice Yates		2025-04-01
Ruth Eames		2018-09-01
Ruth Elizabeth Champley		2016-06-01
SANDRA LORRAINE COOPER		2014-08-31
SHIRLEY POLLARD		2014-01-07
SISTER VIVIEN BRONWEN LEWIS WARD		2014-01-07
Susan Heather Wilson		2022-09-22
Susan Marie Hunt		2024-09-17
Susan Mary Spencer		2021-07-16
Valerie Anne Woods		2019-12-03

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales - Charity number 1155398

Accounts

North Lancashire Methodist Circuit: September 2023-August 2024 Annual Report for the Charity Commission

Circuit Description

The North Lancashire Methodist Circuit encompasses beautiful countryside, coast and city; it is about 30 miles long and 12 miles wide - from the north of Preston to the Cumbria border and from the Morecambe coast to the North Yorkshire border. We are a circuit of approx. 500 members spread across 15 churches with a diversity of theology, worship styles, church buildings and congregation size; located in farming communities and commuter villages, in towns and the city of Lancaster.

The Circuit Meeting is the Trustee body and we meet three times a year, in Hybrid form, in order to include as many Trustees as possible. We value being an inclusive Methodist Circuit.

The Circuit Leadership Team

The Circuit Meeting appoint a Circuit Leadership Team (CLT) to oversee the running of the Circuit. The CLT is made up of Circuit Stewards, the Treasurer, Ministerial Staff and a newly appointed Operations Manager. We have a Ministerial Staff team of three full time Ministers (two Presbyters and a Deacon) plus one part time Supernumerary Minister

This Year

In May 2024, we appointed the Circuit Operations Manager, Susan Gorst, who provides management in the areas of operations and compliance, property and administration. This helps to reduce the management and administrative burden on our Ministers and volunteers, therefore releasing time and energy for mission and ministry.

Deacon Pru has been busy developing the mission and ministry at the Garstang Methodist Hub. A Management Group was formed in 2023 and our Operations Manager has now joined the team.

Significant steps of outreach have been made through weekly Thursday coffee mornings and a midweek Tuesday Service. Also a monthly Sunday Cluster Service takes place there, when Scorton and Calder Vale Methodist Churches unite to worship. Deacon Pru has built up some good relationships with the other local churches in Garstang and partnerships with some community groups who are hiring the building. Our main source of income for the Hub is the lease to the preschool Nursery.

The Lune Valley Methodist Hub Management Group have been busy preparing the property in readiness for Caton Methodist Church to move into the building. Also, in preparing it so as to become a good space for community groups to hire. We now have some regular hirers who appreciate the space. Also Caton Methodist Church use the space for their monthly community Book and Jigsaw Exchange, monthly Soup Lunch and weekly Bible fellowship. Caton Methodist Church are planning on moving into the building at the beginning of 2025. An Agreement document is being drawn together between the Circuit and Caton Methodist. Once a month we have a Cluster Service at the LVM Hub and various Circuit meetings take place there.

We have a vision for both our Circuit Hubs to become vibrant spiritual and social hubs for the local community and Circuit.

Over the years a number of churches have closed and we have needed to organise the sale of these properties. This year we have been preparing to sell Emmets and Arkholme Methodist Churches. Arkholme Methodist fellowship still meet for worship together on a Sunday morning in one of the church rooms and are preparing to relocate once the building is sold. Some of the members of closed churches have found new spiritual homes either in another Methodist Church or different denomination. Our thoughts and prayers are with them all.

This year we have been considering how we can sustain ministry and mission across our 15 churches.

We have decided to carry out a Circuit Review which involves inviting all the churches to Review where they are and what their focuses are over the coming years. We will share the results of this in next years report. This Review will help us to see where we need to use the monies from sale of properties to help resource our ministry and mission across the Circuit.

We continue as a people of faith, knowing that God is with us and we are part of something much bigger. We will keep on worshipping, praying and carrying out God's mission across the North Lancashire 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	1,167			458	619	2,244
2	Income from monetary investments	1,483	18,270		450	289	20,492
3	Income from investment properties	40,500					40,500
4	Assessments on Churches	229,576					229,576
5	Capital Receipts		103,225				103,225
6	Grants received	4,830					4,830
7	Other charitable income	305					305
8	Total income	277,861	121,494	-	908	908	401,171
Expenditure							
9	Grants and donations	11,000			458		11,458
10	Salaries and associated costs	183,348					183,348
11	Property maintenance	110,936					110,936
12	Connexional assessment & model trust levy		3,616		24	16	3,655
13	District Assessment & Levy	68,994					68,994
14	Depreciation						-
15	Office expenses	2,000					2,000
16	Other outgoings	4,151					4,151
17	Total charitable expenditure	380,428	3,616	-	482	16	384,542
18	Gains/(losses) on monetary investments						-
19	Gains/(losses) on investment properties		22,985				22,985
20	Net income/(expenditure)	- 102,567	140,863	-	426	892	39,614
21	Transfers between funds	- 128,500	128,500				-
22	Other gains/(losses)						-
23	Net movement in funds	- 231,067	269,363	-	426	892	39,614
24	Total funds brought forward	1,990,380	160,630	-	8,325	5,026	2,164,361
25	Total funds carried forward	1,759,313	429,993	-	8,751	5,919	2,203,975

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1	Donations and legacies	5,733	3,329			4,886	13,948
2	Income from monetary investments	1,686	2,868		260	155	4,968
3	Income from investment properties	46,259					46,259
4	Assessments on Churches	231,790					231,790
5	Capital Receipts		234,992				234,992
6	Grants received	240					240
7	Other charitable income	5,406					5,406
8	Total income	291,114	241,189	-	260	5,040	537,603
Expenditure							
9	Grants and donations	12,000					12,000
10	Salaries and associated costs	197,263					197,263
11	Property maintenance	241,463					241,463
12	Connexional assessment & model trust levy		2,486		23	14	2,523
13	District Assessment & Levy	57,220					57,220
14	Depreciation						-
15	Office expenses	2,038					2,038
16	Other outgoings	16,380					16,380
17	Total charitable expenditure	526,363	2,486	-	23	14	528,887
18	Gains/(losses) on monetary investments						-
19	Gains/(losses) on investment properties						-
20	Net income/(expenditure)	- 235,249	238,703	-	237	5,026	8,717
21	Transfers between funds	207,500	- 207,500				-
22	Other gains/(losses)						-
23	Net movement in funds	- 27,749	31,203	-	237	5,026	8,717
24	Total funds brought forward	2,018,129	129,427	-	8,088	-	2,155,644
25	Total funds carried forward	1,990,380	160,630	-	8,325	5,026	2,164,361

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	1,727,216					1,727,216	1,907,216
Investment properties						-	-
Investments						-	-
Total fixed assets	1,727,216	-	-	-	-	1,727,216	1,907,216
Current Assets							
Debtors	11,193					11,193	9,127
Loans by the Circuit	25,000	5,875				30,875	25,375
Investments with TMCP		424,118		8,751	5,919	438,787	166,606
Central Finance Board Deposits	9,978					9,978	56,060
Cash at Bank and in hand	37,209					37,209	53,552
Total current assets	83,379	429,993	-	8,751	5,919	528,042	310,721
Current liabilities							
Creditors (due in under 1 year)	51,283					51,283	53,576
Grants payable within 2023-24						-	-
Total current liabilities	51,283	-	-	-	-	51,283	53,576
Net current assets/liabilities	32,097	429,993	-	8,751	5,919	476,759	257,145
Total assets less current liabilities	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361
Long term liabilities (due after more than one year)							
Grants payable after 2023-24						-	-
Loans to the Circuit						-	-
Net assets	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361
Funds of the Circuit							
General Fund (Unrestricted)	1,759,313					1,759,313	1,990,380
Circuit Model Trust Fund (Unrestricted)		429,993				429,993	160,630
Designated Funds (Unrestricted)			-			-	-
Total Unrestricted Funds						2,189,305	2,151,010
Restricted Funds				8,751		8,751	8,325
Endowment Funds					5,919	5,919	5,028
Total Funds	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include rental income and prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2023/24	2022/23
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,218	1,170
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2023/24	2022/23
Gross wages, salaries and benefits in kind	£ 106,019	121,716
Employer's National Insurance costs	£ 10,028	10,956
Pension costs	£ 24,396	29,541
Total staff costs	£ 140,443	162,213

Average number of full-time equivalent employees in the year were:

2023/24	4
2022/23	5

7 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

8 For information only Money received and passed on to External Organisations

	2023/24	2022/23
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	1,563	3,228
Offerings/Gifts - passed to External Organisations	1,563	3,228
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	395,000	0	0	1,907,216
Additions						
Revaluations (+/-)						
Disposals (-)		-180,000				-180,000
Transfers * (+/-)						
Balance carried forward	0	1,332,216	395,000	0	0	1,727,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	395,000	0	0	1,907,216
Carried forward	0	1,332,216	395,000	0	0	1,727,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2023/24**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Rev T C Brown Bequest	8,325	449	23		8,751	Local mission work in Morecambe & Heysham Circuit
Restricted Giving	0	458	458		0	Donations for external organisations
Totals	8,325	907	481		8,751	

Declarations and Scrutiny

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

Signature of treasurer S. Cooper Date 12/03/25

Name and address of treasurer SANDRA COOPER THE HAVEN
SUNNY BANK ARKUNOME CADNFORTH Post Code LA6 1BE

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were, or will be,* presented to the Circuit Meeting at its meeting on

Signature of the Chair of the meeting L. Caylow

Name of the Chair of the meeting REV LINDA J. CAYLOW Date 12/03/2025

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner’s Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... TM Preece

Name of independent examiner TIMOTHY MARK PREECE

Relevant professional qualification of independent examiner FCCA

Name of firm (where appropriate) XENADIN

Address DALTON HOUSE, 9 DALTON SQUARE, LANCASTER

..... Post Code LA1 1WD

Date 18 MARCH 2025

* delete or circle as appropriate

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
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2	Income from monetary investments	1,483	18,270		450	289	20,492
3	Income from investment properties	40,500					40,500
4	Assessments on Churches	229,576					229,576
5	Capital Receipts		103,225				103,225
6	Grants received	4,830					4,830
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8	Total income	277,861	121,494	-	908	908	401,171
Expenditure							
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10	Salaries and associated costs	183,348					183,348
11	Property maintenance	110,936					110,936
12	Connexional assessment & model trust levy		3,616		24	16	3,655
13	District Assessment & Levy	68,994					68,994
14	Depreciation						-
15	Office expenses	2,000					2,000
16	Other outgoings	4,151					4,151
17	Total charitable expenditure	380,428	3,616	-	482	16	384,542
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21	Transfers between funds	-	128,500	128,500			-
22	Other gains/(losses)						-
23	Net movement in funds	-	231,067	269,363	-	426	892
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Statement of Financial Activities (SOFA) for the year ended 31 August 2023

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2	Income from monetary investments	1,686	2,868		260	155	4,968
3	Income from investment properties	46,259					46,259
4	Assessments on Churches	231,790					231,790
5	Capital Receipts		234,992				234,992
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13	District Assessment & Levy	57,220					57,220
14	Depreciation						-
15	Office expenses	2,038					2,038
16	Other outgoings	16,380					16,380
17	Total charitable expenditure	526,363	2,486	-	23	14	528,887
18	Gains/(losses) on monetary investments						-
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20	Net income/(expenditure)	- 235,249	238,703	-	237	5,026	8,717
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22	Other gains/(losses)						-
23	Net movement in funds	- 27,749	31,203	-	237	5,026	8,717
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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	1,727,216					1,727,216	1,907,216
Investment properties						-	-
Investments						-	-
Total fixed assets	1,727,216	-	-	-	-	1,727,216	1,907,216
Current Assets							
Debtors	11,193					11,193	9,127
Loans by the Circuit	25,000	5,875				30,875	25,375
Investments with TMCP		424,118		8,751	5,919	438,787	166,606
Central Finance Board Deposits	9,978					9,978	56,060
Cash at Bank and in hand	37,209					37,209	53,552
Total current assets	83,379	429,993	-	8,751	5,919	528,042	310,721
Current liabilities							
Creditors (due in under 1 year)	51,283					51,283	53,576
Grants payable within 2023-24						-	-
Total current liabilities	51,283	-	-	-	-	51,283	53,576
Net current assets/liabilities	32,097	429,993	-	8,751	5,919	476,759	257,145
Total assets less current liabilities	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361
Long term liabilities (due after more than one year)							
Grants payable after 2023-24						-	-
Loans to the Circuit						-	-
Net assets	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361
Funds of the Circuit							
General Fund (Unrestricted)	1,759,313					1,759,313	1,990,380
Circuit Model Trust Fund (Unrestricted)		429,993				429,993	160,630
Designated Funds (Unrestricted)			-			-	-
Total Unrestricted Funds						2,189,305	2,151,010
Restricted Funds				8,751		8,751	8,325
Endowment Funds					5,919	5,919	5,028
Total Funds	1,759,313	429,993	-	8,751	5,919	2,203,975	2,164,361

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include rental income and prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2023/24	2022/23
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,218	1,170
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2023/24	2022/23
Gross wages, salaries and benefits in kind	£ 106,019	121,716
Employer's National Insurance costs	£ 10,028	10,956
Pension costs	£ 24,396	29,541
Total staff costs	£ 140,443	162,213

Average number of full-time equivalent employees in the year were:

2023/24	4
2022/23	5

7 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

8 For information only Money received and passed on to External Organisations

	2023/24	2022/23
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	1,563	3,228
Offerings/Gifts - passed to External Organisations	1,563	3,228
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	395,000	0	0	1,907,216
Additions						
Revaluations (+/-)						
Disposals (-)		-180,000				-180,000
Transfers * (+/-)						
Balance carried forward	0	1,332,216	395,000	0	0	1,727,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	395,000	0	0	1,907,216
Carried forward	0	1,332,216	395,000	0	0	1,727,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2023/24**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Rev T C Brown Bequest	8,325	449	23		8,751	Local mission work in Morecambe & Heysham Circuit
Restricted Giving	0	458	458		0	Donations for external organisations
Totals	8,325	907	481		8,751	

Declarations and Scrutiny

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

Signature of treasurer S. Cooper Date 12/03/25

Name and address of treasurer SANDRA COOPER THE HAVEN
SUNNY BANK ARKUNOME CADNFORTH Post Code LA6 1BE

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were, or will be,* presented to the Circuit Meeting at its meeting on

Signature of the Chair of the meeting L. Caylow

Name of the Chair of the meeting REV LINDA J. CAYLOW Date 12/03/2025

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner’s Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... TM Preece

Name of independent examiner TIMOTHY MARK PREECE

Relevant professional qualification of independent examiner FCCA

Name of firm (where appropriate) XENADIN

Address DALTON HOUSE, 9 DALTON SQUARE, LANCASTER

..... Post Code LA1 1WD

Date 18 MARCH 2025

* delete or circle as appropriate

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales - Charity number 1155398

Accounts

North Lancashire Methodist Circuit: 2022-23 Annual Report for the Charity Commission

The North Lancashire Methodist Circuit is made up of 16 Methodist Churches. The area we cover spans from the south of Garstang all the way up to the north of Silverdale near Carnforth. We have churches in Lancaster, Morecambe and the surrounding villages.

This year we saw the opening of the refurbished Garstang Methodist Church, now known as the Garstang Methodist Hub. We drew up a lease with a preschool Nursery which has now opened, this is based in the former café area. The church area was prepared ready for the mission and ministry work of the Circuit. A new Deacon will arrive in September 2023 to help carry this work forward.

We have seen the sadness of some churches closing across the Circuit therefore we have sold Wray and Tewitfield Methodist Chapels and Quernmore is nearly complete. We are now preparing to sell Emmetts Methodist Church after its closure last year. It has been agreed by the Circuit Meeting that the monies from the sale of these chapels will be used for mission purposes and some for our Reserves.

The Lune Valley Methodist Hub team continue to explore how the building can be a resource for the community and minister to their needs. Three of our village churches meet there once a month for worship and Caton Methodist use the rooms for various gatherings, ie bible study; a monthly soup lunch open to the community. The community set up a support group and coffee morning, at the Lune Valley Methodist Hub, specifically for the Ukrainian families in the area. This has been a warm and welcoming space where they find companionship and help.

The Circuit Meeting is the Trustee body and we meet four times a year, in a Hybrid form - in-person and via Zoom - as it is in the best interests of the charity to do so, in order to include as many Trustees as possible. We value being an inclusive Methodist Circuit and have appointed an EDI (Equality, Diversity and Inclusion) Officer to oversee this work across our Circuit.

Our Staff team are working hard across the Circuit, alongside the Circuit Leadership Team. At present, we have four full-time Methodist Presbyterian Ministers. They are all part of the Circuit Leadership Team (CLT) which is made up of Circuit Stewards, the Treasurer and Staff. The Staff team will be changing from September 2023 when two are retiring ('sitting down') and one is moving to another Circuit. We hoped to receive in stationing three full time staff but have only been able to secure two, a Deacon and Superintendent Presbyterian. From September 2023 we will therefore have three full time staff and have asked some of our retired Ministers to assist across the Circuit.

We had a part time Circuit Administrator to help with the daily admin tasks of running the circuit but we chose to have a restructure and instead opted to explore employing a full time Operations Manager. This will release the Ministers to carry out mission and ministry. The Operations Manager will organize the administration of the Circuit, have responsibility for running the Circuit Hubs and assist in the sale of properties. The Superintendent will be their line manager and they will be part of the CLT and work alongside them.

We recognise the challenges ahead with fewer staff and volunteers but we continue as a people of faith, knowing that God is with us and we are part of something much bigger. We will keep on worshipping, praying and carrying out God's mission across the North Lancashire Methodist Circuit.

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1	Donations and legacies	5,733	3,329			4,886	13,948
2	Income from monetary investments	1,686	2,868		260	155	4,968
3	Income from investment properties	46,259					46,259
4	Assessments on Churches	231,790					231,790
5	Capital Receipts		268,354				268,354
6	Grants received	240					240
7	Other charitable income	5,406					5,406
8	Total income	291,114	274,551	-	260	5,040	570,965
Expenditure							
9	Grants and donations	12,000					12,000
10	Salaries and associated costs	197,263					197,263
11	Property maintenance	241,463					241,463
12	Connexional assessment & model trust levy		35,848		23	14	35,885
13	District Assessment & Levy	57,220					57,220
14	Depreciation						0
15	Office expenses	2,038					2,038
16	Other outgoings	16,380					16,380
17	Total charitable expenditure	526,363	35,848	0	23	14	562,248
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-235,249	238,703	0	237	5,026	8,717
21	Transfers between funds	207,500	-	207,500			0
22	Other gains/(losses)						0
23	Net movement in funds	-27,749	31,203	0	237	5,026	8,717
24	Total funds brought forward	2,018,129	129,427	-	8,088	-	2,155,644
25	Total funds carried forward	1,990,380	160,630	-	8,325	5,026	2,164,361

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1	Donations and legacies		1,107		8,247		9,354
2	Income from monetary investments	171	565		38		774
3	Income from investment properties	47,813					47,813
4	Assessments on Churches	237,366					237,366
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	15,812					15,812
8	Total income	301,161	1,672	-	8,285	-	311,118
Expenditure							
9	Grants and donations	12,200			173		12,373
10	Salaries and associated costs	188,242					188,242
11	Property maintenance	65,723					65,723
12	Connexional assessment & model trust levy		2,534		23		2,557
13	District Assessment & Levy	52,272					52,272
14	Depreciation						0
15	Office expenses	1,972					1,972
16	Other outgoings	8,907					8,907
17	Total charitable expenditure	329,315	2,534	0	197	0	332,045
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-28,154	-861	0	8,088	0	-20,927
21	Transfers between funds	21,500	-	21,500			0
22	Other gains/(losses)						0
23	Net movement in funds	-6,654	-22,361	0	8,088	0	-20,927
24	Total funds brought forward	2,024,783	151,788	-	-	-	2,176,571
25	Total funds carried forward	2,018,129	129,427	-	8,088	-	2,155,644

Balance Sheet as at 31 August 2023

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Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2021/22
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	1,907,216					1,907,216	1,907,216
Investment properties						0	
Investments						0	
Total fixed assets	1,907,216	0	0	0	0	1,907,216	1,907,216

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Current Assets

Debtors	9,127					9,127	13,732
Loans by the Circuit	18,000	7,375				25,375	20,875
Investments with TMCP		153,255		8,325	5,026	166,606	128,640
Central Finance Board Deposits	56,060					56,060	35,630
Cash at Bank and in hand	53,552					53,552	101,716
Total current assets	136,740	160,630	0	8,325	5,026	310,721	300,594

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Current liabilities

Creditors (due in under 1 year)	53,576					53,576	52,166
Grants payable within 2022-23						0	
Total current liabilities	53,576	0	0	0	0	53,576	52,166
Net current assets/liabilities	83,164	160,630	0	8,325	5,026	257,145	248,428

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Total assets less current liabilities	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644
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Long term liabilities

(due after more than one year)							
Grants payable after 2022-23						0	
Loans to the Circuit						0	
						0	
Net assets	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644

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Funds of the Circuit

General Fund (Unrestricted)	1,990,380					1,990,380	2,018,129
Circuit Model Trust Fund (Unrestricted)		160,630				160,630	129,427
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						2,151,010	2,147,556
Restricted Funds				8,325		8,325	8,088
Endowment Funds					5,026	5,026	
Total Funds	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644

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Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include rental income and prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2022/23	2021/22
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2022/23 £	2021/22 £
Independent examiner's or auditors' fees for reporting on the accounts	1,170	1,142
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees**Staff Costs paid during the year were:**

	2022/23	2021/22
Gross wages, salaries and benefits in kind	£ 121,716	119,253
Employer's National Insurance costs	£ 10,956	10,604
Pension costs	£ 29,541	28,302
Total staff costs	£ 162,213	158,164

Average number of full-time equivalent employees in the year were:

	5	6
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7 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

8 For information only Money received and passed on to External Organisations

	2022/23	2021/22
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	3,228	1,414
Offerings/Gifts - passed to External Organisations	3,228	1,414
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	395,000	0	0	1,907,216
Additions						
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,512,216	395,000	0	0	1,907,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	395,000	0	0	1,907,216
Carried forward	0	1,512,216	395,000	0	0	1,907,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2022/23**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Rev T C Brown Bequest	8,088	260	23		8,325	Local mission work in Morecambe & Heysham Circuit
Restricted Giving	0	0	0		0	Donations for external organisations
Totals		8,285	197		8,088	

Declarations and Scrutiny

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

Signature of treasurer Date.....

Name and address of treasurer

..... Post Code.....

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were, or will be,* presented to the Circuit Meeting at its meeting on

Signature of the Chair of the meeting

Name of the Chair of the meeting Date

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner’s Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner.....

Name of independent examiner

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address

..... Post Code

Date

* delete or circle as appropriate

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1	Donations and legacies	5,733	3,329			4,886	13,948
2	Income from monetary investments	1,686	2,868		260	155	4,968
3	Income from investment properties	46,259					46,259
4	Assessments on Churches	231,790					231,790
5	Capital Receipts		268,354				268,354
6	Grants received	240					240
7	Other charitable income	5,406					5,406
8	Total income	291,114	274,551	-	260	5,040	570,965
Expenditure							
9	Grants and donations	12,000					12,000
10	Salaries and associated costs	197,263					197,263
11	Property maintenance	241,463					241,463
12	Connexional assessment & model trust levy		35,848		23	14	35,885
13	District Assessment & Levy	57,220					57,220
14	Depreciation						0
15	Office expenses	2,038					2,038
16	Other outgoings	16,380					16,380
17	Total charitable expenditure	526,363	35,848	0	23	14	562,248
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-235,249	238,703	0	237	5,026	8,717
21	Transfers between funds	207,500	-	207,500			0
22	Other gains/(losses)						0
23	Net movement in funds	-27,749	31,203	0	237	5,026	8,717
24	Total funds brought forward	2,018,129	129,427	-	8,088	-	2,155,644
25	Total funds carried forward	1,990,380	160,630	-	8,325	5,026	2,164,361

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1	Donations and legacies		1,107		8,247		9,354
2	Income from monetary investments	171	565		38		774
3	Income from investment properties	47,813					47,813
4	Assessments on Churches	237,366					237,366
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	15,812					15,812
8	Total income	301,161	1,672	-	8,285	-	311,118
Expenditure							
9	Grants and donations	12,200			173		12,373
10	Salaries and associated costs	188,242					188,242
11	Property maintenance	65,723					65,723
12	Connexional assessment & model trust levy		2,534		23		2,557
13	District Assessment & Levy	52,272					52,272
14	Depreciation						0
15	Office expenses	1,972					1,972
16	Other outgoings	8,907					8,907
17	Total charitable expenditure	329,315	2,534	0	197	0	332,045
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-28,154	-861	0	8,088	0	-20,927
21	Transfers between funds	21,500	-	21,500			0
22	Other gains/(losses)						0
23	Net movement in funds	-6,654	-22,361	0	8,088	0	-20,927
24	Total funds brought forward	2,024,783	151,788	-	-	-	2,176,571
25	Total funds carried forward	2,018,129	129,427	-	8,088	-	2,155,644

Balance Sheet as at 31 August 2023

GN

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2021/22 £
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Fixed Assets

Circuit Manses & Equipment	1,907,216					1,907,216	1,907,216
Investment properties						0	
Investments						0	
Total fixed assets	1,907,216	0	0	0	0	1,907,216	1,907,216

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Current Assets

Debtors	9,127					9,127	13,732
Loans by the Circuit	18,000	7,375				25,375	20,875
Investments with TMCP		153,255		8,325	5,026	166,606	128,640
Central Finance Board Deposits	56,060					56,060	35,630
Cash at Bank and in hand	53,552					53,552	101,716
Total current assets	136,740	160,630	0	8,325	5,026	310,721	300,594

S
T

Current liabilities

Creditors (due in under 1 year)	53,576					53,576	52,166
Grants payable within 2022-23						0	
Total current liabilities	53,576	0	0	0	0	53,576	52,166
Net current assets/liabilities	83,164	160,630	0	8,325	5,026	257,145	248,428

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Total assets less current liabilities	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644
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Long term liabilities

(due after more than one year)							
Grants payable after 2022-23						0	
Loans to the Circuit						0	
Net assets	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644

V
W

Funds of the Circuit

General Fund (Unrestricted)	1,990,380					1,990,380	2,018,129
Circuit Model Trust Fund (Unrestricted)		160,630				160,630	129,427
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						2,151,010	2,147,556
Restricted Funds				8,325		8,325	8,088
Endowment Funds					5,026	5,026	
Total Funds	1,990,380	160,630	0	8,325	5,026	2,164,361	2,155,644

W

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

~~The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.~~

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include rental income and prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2022/23	2021/22
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2022/23	2021/22
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	1,170	1,142
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2022/23	2021/22
Gross wages, salaries and benefits in kind	£ 121,716	119,253
Employer's National Insurance costs	£ 10,956	10,604
Pension costs	£ 29,541	28,302
Total staff costs	£ 162,213	158,164

Average number of full-time equivalent employees in the year were:

2022/23	5
2021/22	6

7 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

8 For information only Money received and passed on to External Organisations

	2022/23	2021/22
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	3,228	1,414
Offerings/Gifts - passed to External Organisations	3,228	1,414
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	395,000	0	0	1,907,216
Additions						
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,512,216	395,000	0	0	1,907,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	395,000	0	0	1,907,216
Carried forward	0	1,512,216	395,000	0	0	1,907,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2022/23**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Rev T C Brown Bequest	8,088	260	23		8,325	Local mission work in Morecambe & Heysham Circuit
Restricted Giving	0	0	0		0	Donations for external organisations
Totals		8,285	197		8,088	

Declarations and Scrutiny

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

Signature of treasurer *S. Cooper* Date *06/03/24*

Name and address of treasurer *SANDRA COOPER, THE HAVEN*

SUNNY BANK, ARKHOVE, CAENFORTH Post Code *LA6 1BE*

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were, or will be,* presented to the Circuit Meeting at its meeting on *06/03/24*

Signature of the Chair of the meeting *L. Catlow*

Name of the Chair of the meeting *REV. LINDA CATLOW* Date *06/03/2024*

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner’s Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... Tim Preece.....

Name of independent examiner TIMOTHY MARK PREECE.....

Relevant professional qualification of independent examiner FCCA.....

Name of firm (where appropriate) ... SCOTT & WILKINSON.....

Address DALTON HOUSE, 9 DALTON SQUARE,
LANCASTER..... Post Code LA1 1WD

Date 11 MARCH 2024.....

* delete or circle as appropriate

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales - Charity number 1155398

Accounts

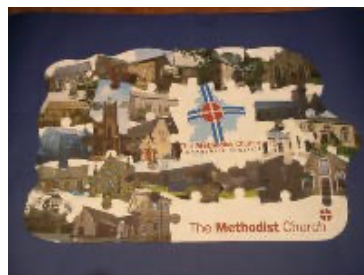


**NORTH LANCASHIRE
METHODIST CIRCUIT 21/16**

Registered Charity Number 1155398

**TRUSTEES' ANNUAL REPORT
&
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST AUGUST 2022



North Lancashire Methodist Circuit

Circuit Officers

(As of 31st August 2022)

Circuit Ministers

Rev Steve Charman (Superintendent)

Rev Keith W. Borwick

Rev Roy Burley

Rev Emma Holroyd

Circuit Stewards

Ruth Champley (Senior Steward)

Shirley Cormack

Peter Gorst

Hazel Preece

Howard Rogerson

Sandra Cooper (Finance)

Circuit Administrator

Joanne Towers

Cornerstone Chaplain

Simon Stewart

North Lancashire Methodist Circuit

Type of Governing document

Deed of Union (1932) and Methodist Church Act (1976)

How the charity is constituted

Act of Parliament

Trustees' selection methods

- Appointed by local churches and existing trustees.
 - Ministers are automatically trustees.

Induction/Training

- Range of guidance produced by Methodist Connexion.
- Leaflet 'The Role of a Trustee in the Methodist Church' available to all trustees.

Structure

- Part of the Lancashire District
- Accountable to the Methodist Conference

Risks

- Considered by the Circuit Leadership Team
 - Take professional advice as required.
 - Regular review process.
- Adopted Safeguarding Policy and ensured it is rolled out to the churches.

North Lancashire Methodist Circuit

Circuit Meeting

The Circuit Meeting meets four times a year and its constitution is set out in CPD.

(SO510)

In 2021/22 it had 59 members (Trustees) registered with the Charity Commission.

Circuit Executive

This is the Circuit Leadership Team. It deals with matters delegated to it by the Circuit Meeting, offers guidance to the circuit and constantly reviews the personnel, property, and financial resources of the circuit.

Pay policy for Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by Methodist Conference, and the circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

Risk Management

The Trustees have carried out ongoing assessments of the charity's activities setting out the major opportunities available to the charity and the risks to which it is exposed. These risks are identified by the Circuit Leadership Team and are risked assessed.

The principal risks and uncertainties faced by the charity are as follows:

- The cost of ongoing maintenance and refurbishment of circuit property.
- The reduction in the number of Ministers available throughout the Methodist Connexion.
- The risk of a church defaulting on its assessment.

The Trustees have considered their responsibility under legislation including health and safety, employment law and safeguarding. Systems and procedures are implemented to manage specific risks that have been identified.

Volunteers

The North Lancashire Methodist Circuit is supported by a team of active volunteers. The charity is grateful to all volunteers for their skills and support they so willingly bring to the charity.

North Lancashire Methodist Circuit

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church.
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or another 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.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Mission Statement

We are the Methodist people of God in North Lancashire responding to God's loving challenge as we promise to.

- Energise discipleship -
- Enable leadership -
- Encourage risk -
- Employ buildings -
- Embrace technology -
- Enrich communities -
- Engage all -

North Lancashire Methodist Circuit

Priorities for North Lancashire Circuit 2021- 2026

1. We will live out our Mission Statement 'Transforming Lives and Communities' - The Circuit will prioritise resources (staff, finance, buildings) for work which is missional - reaching out to our communities in service and evangelism.
2. The Circuit will re-visit 'The Main Thing' process (original Spring 2015) which explored the vitality of each church and see what progress has been made over recent years and how further progress can be encouraged and/or initiated.
3. The CLT will explore models of ministry and oversight with an expectation that we will reduce from six to four ordained staff during the near future. We will help churches work together and develop the skills of lay people in leadership so that there is reduced reliance upon our ordained staff for tasks which can be done by lay people. We will support the churches as they adapt to a changed pattern of ministerial oversight.
4. Develop a Circuit mission focus with primary schools, in particular seeking to expand the use of the 'Open the Book' programme (from Bible Society).
5. We will continue to develop our work with those in the Third Age of life, through mission, service and spirituality.

These priorities assume that we have sound financial management and administration.

These priorities are to be reviewed and, where necessary, revised annually.

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist churches in its geographical area. These are open to all people, without charge. The Circuit is directly involved with the provision of a chaplaincy service at the Cornerstone (in the centre of Lancaster) and at Lancaster University.

North Lancashire Methodist Circuit

Annual Report

We are delighted that by the end of the year, all our churches are back worshipping together and re-starting their various programmes post-Covid. Some have been able to continue offering an online option alongside worship in their building.

Alongside the ongoing mission and ministry of the Circuit, the overwhelming focus of the year has been on buildings.

The sales of Quernmore and Wray Methodist Churches have not yet been completed - a number of difficulties have arisen during the process which have resulted in delays. This has occupied a significant amount of time and energy from the staff and officers of the Circuit as well as significant amounts of time in Trustee meetings. We hope the sales will be completed during the next year.

We are exploring the possibility of refurbishing Garstang Methodist Church as a pre-school nursery and community hub. The proposal is to convert the former cafe area into the nursery and to remove the pews and organ, to level the floor in chapel, as well as install new toilets in the chapel side of the building. We are hoping to utilise funds raised from the sale of Wray Chapel (designating it as a replacement project).

The Lune Valley Feasibility Group have continued to explore the future potential of the Lune Valley Methodist Hub (although the Roeburndale and Arkholme congregations have largely withdrawn from this process). The use of the building has increased - we are particularly delighted that the building is able to offer a welcome and support to Ukrainian refugees living in the locality and their host families.

The membership at Emmetts Methodist Church dropped to 4 people and so the Circuit asked the District for permission to cease worship and proceed to advertise for sale, this was granted. We are investigating some issues surrounding the Deeds and the ownership of the property.

The membership of the Tewitfield Chapel dropped below 12 and the remaining members decided to close - the Circuit asked the District for permission to cease worship and proceed to advertise for sale, this was granted. The sale process will proceed in the next year.

Following the adoption of the 'God in Love Unites Us' report at Methodist Conference, churches have been asked to vote on whether or not to allow same-sex marriages in their premises. Some churches in our circuit have voted in favour, some have voted against and some have postponed the decision for the time being.

The creation of the Circuit Preaching Plan is an increasingly difficult task - we have less preachers available (due to age, illness and some having moved away from the area), but most churches still seek a preacher for each Sunday. The churches are being encouraged to find alternative ways of providing worship which does not clustering churches together for worship, utilising Zoom from one church building to

North Lancashire Methodist Circuit

another church building. In order to assist with this, we have trained a number of Worship Leaders from different churches across the Circuit.

The Circuit Meeting (the Trustee body) now meets in a Hybrid form - both in-person and via Zoom - as it is in the best interests of the charity to do so, in order to include as many Trustees as possible.

As in many of our local churches, one of the greatest challenges has been that we have struggled to recruit people to various roles and responsibilities - this seems to be a more significant issue post-lockdown.

Towards the end of the year we heard the news that our Superintendent will be leaving for a different appointment in the Summer of 2023, consequently work began on finding a replacement for him as well as seeking a replacement for Rev Keith Borwick who is due to leave the Circuit at the same time.

The Circuit Model Trust Fund had a balance at the year-end of £129,427

This fund derives from sales of churches and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership team has drawn up a set of ground rules, which have been accepted by the Circuit Meeting, to ensure grants made from the Circuit Model Trust Fund are used effectively for mission and capital works.

The Reserves Policy for the North Lancashire Circuit is to hold a sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of an inability to raise the full Circuit Assessment from churches. It is necessary to hold sufficient working capital to enable the payment of stipends and business expenses for 4 ministers, a Part Time Administrator and our contribution to the District.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1	Donations and legacies		1,107		8,247		9,354
2	Income from monetary investments	171	565		38		774
3	Income from investment properties	47,813					47,813
4	Assessments on Churches	237,366					237,366
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	15,812					15,812
8	Total income	301,161	1,672	-	8,285	-	311,118
Expenditure							
9	Grants and donations	12,200			173		12,373
10	Salaries and associated costs	188,242					188,242
11	Property maintenance	65,723					65,723
12	Connexional assessment & model trust levy		2,534		23		2,557
13	District Assessment & Levy	52,272					52,272
14	Depreciation						0
15	Office expenses	1,972					1,972
16	Other outgoings	8,907					8,907
17	Total charitable expenditure	329,315	2,534	0	197	0	332,045
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-28,154	-861	0	8,088	0	-20,927
21	Transfers between funds	21,500	- 21,500				0
22	Other gains/(losses)						0
23	Net movement in funds	-6,654	-22,361	0	8,088	0	-20,927
24	Total funds brought forward	2,024,783	151,788	-	-	-	2,176,571
25	Total funds carried forward	2,018,129	129,427	-	8,088	-	2,155,644

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1	Donations and legacies	1,051					1,051
2	Income from monetary investments	28	410				437
3	Income from investment properties	10,834					10,834
4	Assessments on Churches	286,018					286,018
5	Capital Receipts						0
6	Grants received	2,571					2,571
7	Other charitable income	407,047					407,047
8	Total income	707,549	410	-	-	-	707,958
Expenditure							
9	Grants and donations	14,000			932		14,932
10	Salaries and associated costs	227,503					227,503
11	Property maintenance	23,946					23,946
12	Connexional assessment & model trust levy		2,484				2,484
13	District Assessment & Levy	72,272					72,272
14	Depreciation						0
15	Office expenses	2,066					2,066
16	Other outgoings	9,530					9,530
17	Total charitable expenditure	349,317	2,484	0	932	0	352,734
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	358,232	-2,075	0	-932	0	355,225
21	Transfers between funds	1,500	- 1,500				0
22	Other gains/(losses)						0
23	Net movement in funds	359,732	-3,575	0	-932	0	355,225
24	Total funds brought forward	1,665,051	155,363		932		1,821,346
25	Total funds carried forward	2,024,783	151,788	-	-	-	2,176,571

Balance Sheet as at 31 August 2022

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
Fixed Assets							
Circuit Manses & Equipment	1,907,216	/	/	/	/	1,907,216	1,907,216
Investment properties		/	/			0	0
Investments						0	0
Total fixed assets	1,907,216	0	0	0	0	1,907,216	1,907,216
Current Assets							
Debtors	13,732					13,732	12,891
Loans by the Circuit	12,000	8,875				20,875	35,375
Investments with TMCP		120,552		8,088		128,640	121,413
Central Finance Board Deposits	35,630					35,630	35,460
Cash at Bank and in hand	101,716					101,716	110,935
Total current assets	163,079	129,427	0	8,088	0	300,594	316,073
Current liabilities							
Creditors (due in under 1 year)	52,166					52,166	46,718
Grants payable within 2021-22						0	0
Total current liabilities	52,166	0	0	0	0	52,166	46,718
Net current assets/liabilities	110,913	129,427	0	8,088	0	248,428	269,355
Total assets less current liabilities	2,018,129	129,427	0	8,088	0	2,155,644	2,176,571
Long term liabilities (due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Circuit						0	
Net assets	2,018,129	129,427	0	8,088	0	2,155,644	2,176,571
Funds of the Circuit							
General Fund (Unrestricted)	2,018,129					2,018,129	2,024,783
Circuit Model Trust Fund (Unrestricted)		129,427				129,427	151,788
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						2,147,556	2,176,571
Restricted Funds				8,088		8,088	
Endowment Funds					0	0	
Total Funds	2,018,129	129,427	0	8,088	0	2,155,644	2,176,571

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2021/22	2020/21
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	1,142	1,104
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees**Staff Costs paid during the year were:**

	2021/22	2020/21
Gross wages, salaries and benefits in kind	£ 119,253	152,004
Employer's National Insurance costs	£ 10,604	12,992
Pension costs	£ 28,302	36,425
Total staff costs	£ 158,164	201,421

Average number of full-time equivalent employees in the year were:

2021/22	5
2020/21	6

7 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

8 For information only Money received and passed on to External Organisations

	2021/22	2020/21
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	1,414	2,343
Offerings/Gifts - passed to External Organisations	1,414	2,343
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	395,000	0	0	1,907,216
Additions						
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,512,216	395,000	0	0	1,907,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	395,000	0	0	1,907,216
Carried forward	0	1,512,216	395,000	0	0	1,907,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2021/22**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Rev T C Brown Bequest		8,112	24		8,088	Local mission work in Morecambe & Heysham Circuit
Restricted Giving		173	173		0	Donations for external organisations
Totals		8,285	197		8,088	

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of treasurer *S. Lloyd* Date 30.03.23

Name and address of treasurer THE HAVEN, SUNNY BANK

ARKHOLME, CARNFORTH Post Code LA6 1BE

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were, or will be,* presented to the Circuit Meeting at its meeting on 30.03.23 + 28.11.22

Signature of the Chair of the meeting *Steve*

Name of the Chair of the meeting REV STEVE CHARMAN Date 30/3/23

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... *TM Preece*

Name of independent examiner *TIM PREECE*

Relevant professional qualification of independent examiner *FCCA*

Name of firm (where appropriate) **SCOTT & WILKINSON
DALTON HOUSE**

Address **9 DALTON SQUARE
LANCASTER LA1 1WD**

..... Post Code


Date *11 APRIL 2023*

* delete or circle as appropriate

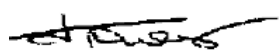
North Lancashire Methodist Circuit
Declaration

This Annual Report agreed by the trustees at
the Circuit Meeting on 30th March 2023.

Signed on behalf of the charity's trustees

Signature 

Rev Stephen J Charman
Chair (Superintendent Minister)

Signature 

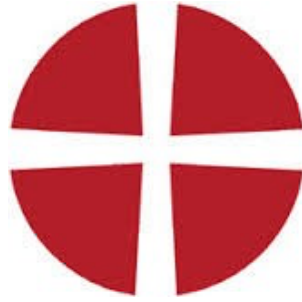
Mrs Joanne Towers
Secretary of Circuit Meeting

Date **5th May 2023**

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales - Charity number 1155398

Accounts

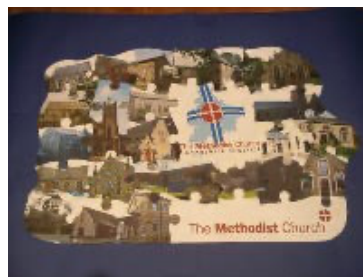


NORTH LANCASHIRE METHODIST CIRCUIT 21/16

Registered Charity Number 1155398

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021



Circuit Officers

(As at 31st August 2021)

Circuit Ministers

Rev Steve Charman (Superintendent)

Rev Keith W. Borwick

Rev Roy Burley

Rev Emma Holroyd

Rev Derek Oldham

Rev David Philo

Circuit Stewards

Ruth Champley

Shirley Cormack

Jane Entwistle (Senior Steward)

Peter Gorst

David Midwinter

Howard Rogerson

Sandra Cooper (Finance)

Circuit Administrator

Joanne Towers

Cornerstone Chaplain

Simon Stewart

North Lancashire Methodist Circuit

Type of Governing document

Deed of Union (1932) and Methodist Church Act (1976)

How the charity is constituted

Act of Parliament

Trustees' selection methods

- Appointed by local churches and existing trustees.
 - Ministers are automatically trustees.

Induction/Training

- Range of guidance produced by Methodist Connexion.
- Leaflet 'The Role of a Trustee in the Methodist Church' available to all trustees

Structure

- Part of the Lancashire District
- Accountable to the Methodist Conference

Risks

- Considered by the Circuit Leadership Team
 - Take professional advice as required.
 - Regular review process.
- Adopted Safeguarding Policy and ensured it is rolled out to the churches.

North Lancashire Methodist Circuit

Circuit Meeting

The Circuit Meeting meets four times a year and its constitution is set out in CPD

(SO510)

In 2020/21 it had 68 members (Trustees) registered with the Charity Commission.

Circuit Executive

This is the Circuit Leadership Team. It deals with matters delegated to it by the Circuit Meeting, offers guidance to the circuit and constantly reviews the personnel, property, and financial resources of the circuit.

Pay policy for Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by Methodist Conference, and the circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

Risk Management

The Trustees have carried out ongoing assessments of the charity's activities setting out the major opportunities available to the charity and the risks to which it is exposed. These risks are identified by the Circuit Leadership Team and are risked assessed.

The principal risks and uncertainties faced by the charity are as follows:

- The cost of ongoing maintenance and refurbishment of circuit property.
- The reduction in the number of Ministers available throughout the Methodist Connexion.
- The risk of a church defaulting on its assessment.

The Trustees have considered their responsibility under legislation including health and safety, employment law and safeguarding. Systems and procedures are implemented to manage specific risks that have been identified.

Volunteers

The North Lancashire Methodist Circuit is supported by a team of active volunteers. The charity is grateful to all volunteers for their skills and support they so willingly bring to the charity.

North Lancashire Methodist Circuit

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church.
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or another 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.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Mission Statement:

We are the Methodist people of God in North Lancashire responding to God's loving challenge as we promise to.

- Energise discipleship -
- Enable leadership -
- Encourage risk -
- Employ buildings -
- Embrace technology -
- Enrich communities -
- Engage all -

North Lancashire Methodist Circuit

The Circuit's Priorities for the five years to August 2024

These priorities are based on the assumption that we have sound financial management and administration. They also take account of the earlier work done during reconfiguration on structure and communication as well as the Possible Futures document to look at what we have achieved, and which ideas are still worth pursuing.

- The CLT will set up the review into the vitality of each church.
- Use our ministers to equip the church to develop discipleship and to encourage the growth of faith, leadership, and commitment across the circuit. It is only by making disciples that the churches grow rather than decline.
- Look at models of ministry and pastoral care required across our diverse circuit to see how we can meet the needs in our churches and the communities we serve of children and families, older people and those living in rural areas.
- Developing the role and function of IT possibilities and potential - there is a lot of travelling attached to our circuit - could we work 'smarter', and we need more effective communication across the circuit.
- Continue to develop the circuit mission focuses of rural ministry and projects at The Cornerstone.

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist Churches in its geographical area. These are open to all people, without charge. The Circuit is directly involved with the provision of a chaplaincy service at the Cornerstone (in the centre of Lancaster) and at Lancaster University.

North Lancashire Methodist Circuit

Staffing

Rev. Derek Oldham, who joined the circuit last year, requested a reduction in hours but following a heart attack and with ongoing health issues, applied for early retirement on the grounds of ill health. This was approved by the Circuit and the District and Derek was given a retirement date of 18th January 2021.

Inevitably, this resulted in some changes of Ministerial oversight across the Circuit and instigated discussions on how the Circuit would run going forward, knowing that in August 2021 Rev. David Philo was also due to retire. As a result of the on-going COVID-19 pandemic, we held a delayed joint farewell service for both these Ministers, which then took place in September 2021.

Over the summer months of the year, we also went through the re-invitation process for both Rev. Roy Burley and Rev. Emma Holroyd. From the consultations, both with the Churches and the Ministers we are pleased to record that both were invited to stay on for another three years and both accepted.

The recruitment of a new Circuit Administrator was a priority at the start of the year, and we were pleased to appoint Jo Towers to this role. She is a member of one of the churches in the circuit and took up the position at the start of October. Sandra Cooper, who is the Circuit Treasurer, has taken on full responsibility for the Circuit Finances which had previously been a shared role.

Ongoing impact of COVID-19

Lockdown came and went, and came again. The difficulties of running anything, (Circuit, Church, Work and home) were all met with substantial challenges. Some churches reopened, having completed the necessary risk assessments. Some continued with worship on Zoom and some used both. Due to their own health issues, initially, not everyone was willing to meet up again in person - this also applied to the Preachers and Ministers which also created significant challenges to provide worship in all the chapels that wished to remain open.

The discussions regarding the experience of COVID-19 restrictions, have led us to realise that continuation of streaming services is important and has also led into talks of how we may need to invest in technology for all Churches. The use of Zoom may become vital to the Circuit, as we have seen a reduction in Local

North Lancashire Methodist Circuit

Preachers - the facility to be in your own church whilst sharing in a service from somewhere else in the Circuit, may be a way forward.

The Ministers continued to work in the best way possible, to provide pastoral care and support to members and families of their congregations. This was done in person whenever possible but mostly via Email, Telephone calls and Zoom calls. Weekly services and reflections were sent out from all the Ministerial staff, so there was always access to something. Paper copies were also available to send or pass on to those who needed it.

Financially, the effects of COVID-19 continue to impact the circuit. The Wesley Cafe in Garstang Chapel had to close and due to various circumstances amongst the members, the Chapel itself is in the process of reviewing its change of use, to accommodate the community, alongside providing an occasional place of worship. Those Churches which normally received an income from letting out their premises, found meeting the Circuit Assessments difficult; but we've been able to draw down from the Circuit reserves to keep us on an even keel.

Methodist Conference Report 'God in Love Unites Us'

With the vote at conference agreeing the proposals within the report 'God in Love Unites Us', as had already been hinted at, the majority of the congregation from Brookhouse Chapel resigned their membership of the Methodist Church. We are proposing to carry out a Feasibility study to explore the future use of the building within our circuit, as we look at the ongoing possibility of Clustering churches and working together.

Significant time and work has been spent over the past year, in regard to the church buildings in which Wray and Quernmore worshipped. Alongside a newly formed Trustee group, the work involved all the Circuit Staff and extra meetings of the Circuit Trustees. Application was made to the District to cease worship at both these premises, which was granted. With the assistance of Surveyors and Solicitors, many discussions have revolved around these buildings and the best way forward for the Circuit to deal with things. The proposal, as this financial year ends, is that we will sell both the buildings and use the proceeds for Mission and Ministry in the wider Circuit.

North Lancashire Methodist Circuit

Future Planning

Though we acknowledge the many changes in the Circuit over the past twelve months, we continue to look at ways in which we can move forward and work together. Discussions have been held and continue to be held, with the idea of clustering churches together. We are proposing to look at 'The Methodist Way of Life' within our churches. An away day is being arranged for the Circuit Staff and Stewards to review and discuss LyCiG, (Leading your Church into Growth), for which some members attended a two-day course and want to share their learning with us.

At the Circuit Meeting in February, the Trustees reviewed the Mission Statement for the Circuit and we continue to hold this true as we move forward into another year.

The Circuit Model Trust Fund had a balance at the year-end of £151,788

This fund derives from sales of churches and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership team has drawn up a set of ground rules, which have been accepted by the Circuit Meeting, to ensure grants made from the Circuit Model Trust Fund are used effectively for mission and capital works.

The Reserves Policy

The Reserves Policy for the North Lancashire Circuit is to hold a sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of an inability to raise the full Circuit Assessment from churches. It is necessary to hold sufficient working capital to enable the payment of stipends and business expenses for all ministers and a part time Administrator and also our contribution to the Lancashire District.

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies		1,051					1,051
2 Income from monetary investments		28	410				437
3 Income from investment properties		10,834					10,834
4 Assessments on Churches		286,018					286,018
5 Capital Receipts							0
6 Grants received		2,571					2,571
7 Other charitable income		407,047					407,047
8 Total income		707,549	410	-	-	-	707,958
Expenditure							
9 Grants and donations		14,000			932		14,932
10 Salaries and associated costs		227,503					227,503
11 Property maintenance		23,946					23,946
12 Connexional assessment & model trust levy			2,484				2,484
13 District Assessment & Levy		72,272					72,272
14 Depreciation							0
15 Office expenses		2,066					2,066
16 Other outgoings		9,530					9,530
17 Total charitable expenditure		349,317	2,484	0	932	0	352,734
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		358,232	-2,075	0	-932	0	355,225
21 Transfers between funds		1,500	1,500				0
22 Other gains/(losses)							0
23 Net movement in funds		359,732	-3,575	0	-932	0	355,225
24 Total funds brought forward		1,665,051	155,363	-	932		1,821,346
25 Total funds carried forward		2,024,783	151,788	-	-	-	2,176,571

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
Income							
1	Donations and legacies	500					500
2	Income from monetary investments	441	1,060				1,501
3	Income from investment properties	5,444					5,444
4	Assessments on Churches	339,394					339,394
5	Capital Receipts						0
6	Grants received	3,592					3,592
7	Other charitable income	244					244
8	Total income	349,615	1,060	-	-	-	350,675
Expenditure							
9	Grants and donations	10,000	1,250				11,250
10	Salaries and associated costs	262,788					262,788
11	Property maintenance	6,195					6,195
12	Connexional assessment & model trust levy		2,565				2,565
13	District Assessment & Levy	67,860					67,860
14	Depreciation						0
15	Office expenses	2,984					2,984
16	Other outgoings	10,336					10,336
17	Total charitable expenditure	360,163	3,815	0	0	0	363,978
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-10,548	-2,755	0	0	0	-13,303
21	Transfers between funds	1,500	1,500				0
22	Other gains/(losses)						0
23	Net movement in funds	-9,048	-4,255	0	0	0	-13,303
24	Total funds brought forward	1,674,099	159,618		932		1,834,649
25	Total funds carried forward	1,665,051	155,363	-	932	-	1,821,346

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
	£	£	£	£	£	£	£
Fixed Assets							
Circuit Manses & Equipment	1,907,216					1,907,216	1,512,216
Investment properties						0	
Investments						0	
Total fixed assets	1,907,216	0	0	0	0	1,907,216	1,512,216
Current Assets							
Debtors	12,891					12,891	16,700
Loans by the Circuit	5,000	30,375				35,375	31,875
Investments with TMCP		121,413				121,413	123,488
Central Finance Board Deposits	35,460					35,460	35,432
Cash at Bank and in hand	110,935					110,935	167,517
Total current assets	164,285	151,788	0	0	0	316,073	375,012
Current liabilities							
Creditors (due in under 1 year)	46,718					46,718	65,882
Grants payable within 2020-21						0	0
Total current liabilities	46,718	0	0	0	0	46,718	65,882
Net current assets/liabilities	117,567	151,788	0	0	0	269,355	309,130
Total assets less current liabilities	2,024,783	151,788	0	0	0	2,176,571	1,821,346
Long term liabilities (due after more than one year)							
Grants payable after 2020-21						0	
Loans to the Circuit						0	
Net assets	2,024,783	151,788	0	0	0	2,176,571	1,821,346
Funds of the Circuit							
General Fund (Unrestricted)	2,024,783					2,024,783	1,665,051
Circuit Model Trust Fund (Unrestricted)		151,788				151,788	155,363
Designated Funds (Unrestricted)			0			0	
Total Unrestricted Funds						2,176,571	1,820,414
Restricted Funds				0		0	932
Endowment Funds					0	0	0
Total Funds	2,024,783	151,788	0	0	0	2,176,571	1,821,346

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include rental income. Prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2020/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	1,104	1,080
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2020/21	2019/20
Gross wages, salaries and benefits in kind	£ 152,004	169,585
Employer's National Insurance costs	£ 12,992	14,121
Pension costs	£ 36,425	40,111
Total staff costs	£ 201,421	223,817
Average number of full-time equivalent employees in the year were:	6	8

7 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

8 For information only Money received and passed on to External Organisations

	2020/21	2019/20
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	2,343	4,467
Offerings/Gifts - passed to External Organisations	2,343	4,647
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manse £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	0	0	0	1,512,216
Additions			395,000			395,000
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,512,216	395,000	0	0	1,907,216

Accumulated depreciation

Balance brought forward	0	0	0	0	0	0
Depreciation charge for year (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward	0	0	0	0	0	0

Net book value

Brought forward	0	1,512,216	0	0	0	1,512,216
Carried forward	0	1,512,216	395,000	0	0	1,907,216

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2020-21**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	0	0	0		0	Support for individuals in specific need
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource centre	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	0	0	0		0	

*****Comparative analysis of restricted and designated funds 2019-20*

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	0	0	0		0	Support for individuals in specific need
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource Fund	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	0	0	0		0	

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of treasurer *S. Lopez* Date 09.11.21

Name and address of treasurer THE HAVEN, SUNNY BANK, ARKHOVE
CARNFORTH Post Code LA6 1BE

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 ~~were~~, or will be, * presented to the Circuit Meeting at its meeting on 29TH NOVEMBER 2021

Signature of the Chair of the meeting *Je*

Name of the Chair of the meeting REV STEPHEN CHARMAN Date 9/11/21

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... *T M Preece*

Name of independent examiner **TIMOTHY PREECE**

Relevant professional qualification of independent examiner ... **FCCA.**

Name of firm (where appropriate) **Scott & Wilkinson LLP**

Address **Chartered Accountants
Dalton House
9 Dalton Square
Lancaster LA1 1WD**

Post Code

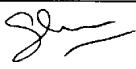
Date ... **16/11/2021**

* delete or circle as appropriate

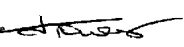
North Lancashire Methodist Circuit Declaration

This annual Report was presented to the Trustees
at the Circuit Meeting on: 9th March 2022

Signed on behalf of the charity's trustees

Signature 

Rev Stephen J Charman
Chair of Trustees

Signature 

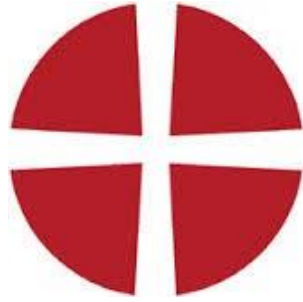
Mrs Joanne Towers
Secretary of Circuit Meeting

Date: 17th May 2022

NORTH LANCASHIRE METHODIST CIRCUIT

England & Wales - Charity number 1155398

Accounts

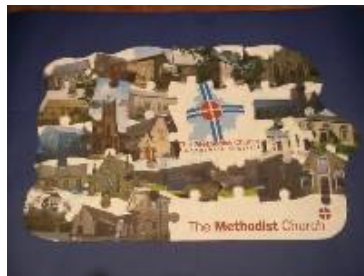


**NORTH LANCASHIRE
METHODIST CIRCUIT 21/16**

Registered Charity Number 1155398

**TRUSTEES' ANNUAL REPORT
&
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST
AUGUST 2020



North Lancashire Methodist Circuit
Circuit Officers

(as at 31st August 2020) Circuit

Ministers

Rev Steve Charman (Superintendent)

Rev Keith W. Borwick

Rev Roy Burley

Rev Emma Holroyd

Rev Derek Oldham

Rev David Philo

Circuit Stewards

Ruth Champley

Shirley Cormack

Jane Entwistle (Senior Steward)

Peter Gorst

David Midwinter

Howard Rogerson

Sandra Cooper (Finance)

Circuit Administrator

Shirley A Townley

Cornerstone Chaplain

Simon Stewart

North Lancashire Methodist Circuit

Type of Governing document

Deed of Union (1932) and Methodist Church Act (1976)

How the charity is constituted

Act of Parliament

Trustees' selection methods

- Appointed by local churches and existing trustees.
 - Ministers are automatically trustees.

Induction/Training

- Range of guidance produced by Methodist Connexion.
- Leaflet 'The Role of a Trustee in the Methodist Church' available to all trustees

Structure

- Part of the Lancashire District
- Accountable to the Methodist Conference

Risks

- Considered by the Circuit Leadership Team
 - Take professional advice as required.
 - Regular review process.
- Adopted Safeguarding Policy and ensured it is rolled out to the churches.

North Lancashire Methodist Circuit

Circuit Meeting

The Circuit Meeting meets four times a year and its constitution is set out in CPD

(SO510)

In 2019/20 it had 71 members (Trustees) registered with the Charity Commission.

Circuit Executive

This is the Circuit Leadership Team. It deals with matters delegated to it by the

Circuit Meeting, offers guidance to the circuit and constantly reviews the personnel, property, and financial resources of the circuit.

Pay policy for Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by Methodist Conference, and the circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

Risk Management

The Trustees have carried out ongoing assessments of the charity's activities setting out the major opportunities available to the charity and the risks to which it is exposed. These risks are identified by the Circuit Leadership Team and are risked assessed.

The principal risks and uncertainties faced by the charity are as follows:

- The cost of ongoing maintenance and refurbishment of circuit property.
- The reduction in the number of Ministers available throughout the Methodist Connexion.
- The risk of a church defaulting on its assessment.

The Trustees have considered their responsibility under legislation including health and safety, employment law and safeguarding. Systems and procedures are implemented to manage specific risks that have been identified.

Volunteers

The North Lancashire Methodist Circuit is supported by a team of active volunteers. The charity is grateful to all volunteers for their skills and support they so willingly bring to the charity.

North Lancashire Methodist Circuit

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church.
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or another 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.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Mission Statement:

We are the Methodist people of God in North Lancashire responding to God's loving challenge as we promise to.

- Energise discipleship -
- Enable leadership -
- Encourage risk -
- Employ buildings -
- Embrace technology -
- Enrich communities -
- Engage all -

North Lancashire Methodist Circuit

The Circuit's Priorities for the five years to August 2024

These priorities are based on the assumption that we have sound financial management and administration. They also take account of the earlier work done during reconfiguration on structure and communication as well as the Possible Futures document to look at what we have achieved, and which ideas are still worth pursuing.

- The CLT will set up the review into the vitality of each church.
- Use our ministers to equip the church to develop discipleship and to encourage the growth of faith, leadership, and commitment across the circuit. It is only by making disciples that the churches grow rather than decline.
- Look at models of ministry and pastoral care required across our diverse circuit to see how we can meet the needs in our churches and the communities we serve of children and families, older people and those living in rural areas.
- Developing the role and function of IT possibilities and potential - there is a lot of travelling attached to our circuit - could we work 'smarter', and we need more effective communication across the circuit.
- Continue to develop the circuit mission focuses of rural ministry and projects at The Cornerstone.

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the 21 Methodist Churches in its geographical area. These are open to all people, without charge. The Circuit is directly involved with the provision of a chaplaincy service at the Cornerstone (in the centre of Lancaster) and at the University of Lancaster.

North Lancashire Methodist Circuit

Staffing

The year began with the welcome of Rev Derek Oldham who joined the staff team of the Circuit. Derek arrived as an experienced Minister to oversee the churches in Calder Vale, Dolphinholme, Hollins Lane, Garstang and Scorton - he was warmly welcomed and quickly built good relationships with the members of each of the churches with his relaxed and approachable manner. Towards the end of the year, we received the resignation of our Circuit Administrator - Shirley Townley - who has served the Circuit for many years and her ministry has been very much appreciated, the recruitment of a new Circuit Administrator will be a primary focus in the early weeks of the next year.

The Challenge of filling vacant roles

During the year, a number of roles within the Circuit became vacant. Year-on-year we are experiencing increasing difficulty in finding people willing to take-on the responsibility of holding important roles such as Safeguarding Coordinator, Treasurer or Circuit Steward. While we managed to fill all these roles in this year, we are aware that this difficulty is unlikely to decrease, and we need to identify appropriate strategies to address this challenge.

Impact of Covid-19 global pandemic

In March 2020, the UK entered a period of enforced lockdown as a result of the Covid-19 global pandemic. Inevitably this had a significant impact upon the Circuit:

- all church buildings were closed from March 2020 till the end of the accounting year.
- there was a significant impact on the lives of those who use the premises each week.
- Ministers were unable to visit people in their homes, care homes or hospital and instead had to revert to letters, emails, phone calls and zoom calls.
- worship and some meetings, social activities and support groups were moved to an online format - with a significant proportion of members being able to continue to engage, but some unable to do so; paper worship resources were delivered to those who were unable to access the online worship.
- the adaptation to the use of Zoom video calls and events has been quite remarkable - further reflection will be needed about how this technology will continue to be used beyond the pandemic to reduce our travel time and carbon footprint.

North Lancashire Methodist Circuit

...Impact of Covid-19 global pandemic (cont.)

- worship held via Zoom has been much appreciated and has enabled some new creativity using video-editing. Consideration is being given as to how this technology might be 'blended' with in-person worship in our church buildings to enable those who are unable to attend worship physically, to still be able to engage with our worship activities. We are also exploring whether worship can be shared between two (or more) church buildings via Zoom - meaning that one Preacher may be able to lead worship on multiple sites.
- we have had people engage with our worship via Zoom from beyond the geographical boundaries of the Circuit - this has meant that the limits of our mission and ministry have much more blurred lines than we have previously assumed.
- the Circuit offered assistance to all churches in completing Covid-19 riskassessments and re-opening checklists (though the process of re-opening the buildings has been in fits-and-starts as the national restrictions have been eased and then tightened repeatedly as the waves of the pandemic have increased and decreased).
- many churches in the Circuit experienced a significant drop in income - both through a lack of offering donations and through the lack of rental income from the lettings of their buildings. This has had a knock-on effect to the Circuit and resulted in some churches being unable to contribute their allocated assessment. The budget shortfall has been drawn down from the Circuit reserves, enabling the Circuit to remain in a reasonably stable financial position.

Tensions surrounding the Methodist Conference Report 'God in Love Unites Us' A significant amount of time and energy has had to be devoted to the impact of the 'God in Love Unites Us' report which was due to be presented to the Methodist Conference of 2020. Our circuit has members which hold a very wide spectrum of theological viewpoints and as such this report has been received with quite varied responses - some have embraced it with enthusiasm, while others have rejected it entirely.

Several meetings were held around the Circuit to try and enable people to understand and engage with the content of the report.

While some congregations received the report with openness, the majority of three congregations (Brookhouse, Quernmore and Wray) declared publicly that if the report was agreed at Conference, then they would resign their membership of the Methodist Church. Due to the Covid-19 pandemic, Methodist Conference postponed discussion of the report, but most of the congregations at Quernmore and Wray resigned their membership nonetheless on 31st August 2020. The ramifications of their decision will be addressed in the forthcoming year.

North Lancashire Methodist Circuit

Future Planning - addressing the 'Hard Truths'.

In considering the various challenges facing the Circuit (e.g., financial, staffing, shortage of people to hold office, resignation of members), we have concluded that our current model of Circuit will not be sustainable for the future. We are exploring the possibility of linking congregations together in 'Clusters' to form closer working relationships for worship and fellowship, for mission and ministry, and for management and oversight (i.e., one cluster would be one church operating on multiple sites) this would reduce the number of officers required and reduce the number of Trustee bodies necessary. This project is something which will need to be explored more fully and implemented over the next twelve months. We feel that, alongside the structural matters, as a Circuit we should be focusing upon the positive characteristics of Methodism, and we should be celebrating our commitments:

- Emphasizing our DNA - what makes us 'Methodist'.
- Emphasizing the many positive things, we are involved with across North Lancashire.
- Emphasizing why we are doing these things.

North Lancashire Methodist Circuit

Finance

The Circuit Model Trust Fund had a balance at the year-end of £123,488. This fund derives from sales of churches and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership team has drawn up a set of ground rules, which have been accepted by the Circuit Meeting, to ensure grants made from the Circuit Model Trust Fund are used effectively for mission and capital works. Grants amounting to £11,250 have been made during the year.

The Reserves Policy

The Reserves Policy for the North Lancashire Circuit is to hold a sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of an inability to raise the full Circuit Assessment from churches. It is necessary to hold sufficient working capital to enable the payment of stipends and business expenses for 6 ministers and a part time Administrator and our contribution to the District.

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£	£
Income							
1	Donations and legacies	500					500
2	Income from monetary investments	441	1,060				1,500
3	Income from investment properties	5,444					5,444
4	Assessments on Churches	339,394					339,394
5	Capital Receipts						0
6	Grants received	3,592					3,592
7	Other charitable income	244					244
8	Total income	349,615	1,060	-	-	-	350,674
Expenditure							
9	Grants and donations	10,000	1,250				11,250
10	Salaries and associated costs	262,788					262,788
11	Property maintenance	6,195					6,195
12	Connexional assessment & model trust levy		2,564				2,564
13	District Assessment & Levy	67,860					67,860
14	Depreciation						0
15	Office expenses	2,984					2,984
16	Other outgoings	10,336					10,336
17	Total charitable expenditure	360,163	3,814	0	0	0	363,977
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-10,548	-2,755	0	0	0	-13,303
21	Transfers between funds	1,500	1,500				0
22	Other gains/(losses)						0
23	Net movement in funds	-9,048	-4,255	0	0	0	-13,303
24	Total funds brought forward	1,674,099	159,618		932		1,834,649
25	Total funds carried forward	1,665,051	155,363	-	932	-	1,821,346

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2018-19 £
Income							
1	Donations and legacies	1,100					1,100
2	Income from monetary investments	445	1,169				1,614
3	Income from investment properties	5,343					5,343
4	Assessments on Churches	336,961					336,961
5	Capital Receipts		65,901				65,901
6	Grants received	32,242					32,242
7	Other charitable income	5,297			790		
8	Total income	381,388	67,070	-	790	-	449,248
Expenditure							
9	Grants and donations	4,853	30,000				34,853
10	Salaries and associated costs	277,972					277,972
11	Property maintenance	41,483					41,483
12	Connexional assessment & model trust levy		15,043				15,043
13	District Assessment & Levy	65,700					65,700
14	Depreciation						0
15	Office expenses	1,353					1,353
16	Other outgoings	6,893			438		7,331
17	Total charitable expenditure	398,254	45,043	0	438	0	443,735
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	-16,866	22,027	0	352	0	5,513
21	Transfers between funds	21,931	- 21,931				0
22	Other gains/(losses)						0
23	Net movement in funds	5,065	96	0	352	0	5,513
24	Total funds brought forward	1,669,034	159,522		580		1,829,136
25	Total funds carried forward	1,674,099	159,618	-	932	-	1,834,649

Balance Sheet as at 31 August 2020

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019/20	Totals 2018/19
	£	£	£	£	£	£	£
Fixed Assets							
Circuit Manses & Equipment	1,512,216					1,512,216	1,512,216
Investment properties						0	
Investments						0	
Total fixed assets	1,512,216	0	0	0	0	1,512,216	1,512,216
Current Assets							
Debtors	16,700					16,700	49,382
Loans by the Circuit		31,875				31,875	33,375
Investments with TMCP		123,488				123,488	126,243
Central Finance Board Deposits	35,432					35,432	102,852
Cash at Bank and in hand	166,585			932		167,517	96,662
Total current assets	218,717	155,363	0	932	0	375,012	408,514
Current liabilities							
Creditors (due in under 1 year)	65,883					65,883	86,081
Grants payable within 2018-19						0	0
Total current liabilities	65,883	0	0	0	0	65,883	86,081
Net current assets/liabilities	152,835	155,363	0	932	0	309,130	322,433
Total assets less current liabilities	1,665,051	155,363	0	932	0	1,821,346	1,834,649
Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	
Loans to the Circuit						0	
Net assets	1,665,051	155,363	0	932	0	1,821,346	1,834,649
Funds of the Circuit							
General Fund (Unrestricted)	1,665,051					1,665,051	1,674,099
Circuit Model Trust Fund (Unrestricted)		155,363				155,363	159,618
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						1,820,414	1,833,717
Restricted Funds				932		932	932
Endowment Funds					0	0	0
Total Funds	1,665,051	155,363	0	932	0	1,821,346	1,834,649

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include church assessments. Prepayments are September stipends paid in August.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2019/20	2018/19
Number of Trustees	0	0
Total amount	£0	£0

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2019/20 £	2018/19 £
Independent examiner's or auditors' fees for reporting on the accounts	1,080	1056
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees**Staff Costs paid during the year were:**

	2019/20	2018/19
Gross wages, salaries and benefits in kind	£ 169,585	167,903
Employer's National Insurance costs	£ 14,121	15,133
Pension costs	£ 40,111	40,255
Total staff costs	£ 223,817	219,391

Average number of full-time equivalent employees in the year were:

2019/20	8
2018/19	8

7 Capital Commitments and Contingent Liabilities

At the 31st August 2019 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2019.

8 For information only Money received and passed on to External Organisations

	2019/20	2018/19
	£	£
Balance brought forward from last year	30	30
Offerings/Gifts - received for External Organisations	4,467	5,696
Offerings/Gifts - passed to External Organisations	4,467	5,696
Balance carried forward	30	30

9 Tangible Fixed Assets**Cost or valuation**

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,512,216	0	0		0
Additions						0
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,512,216		0		0

Accumulated depreciation

Balance brought forward				00		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward				0		0

Net book value

Brought forward	0	1,512,216	0	0		0
Carried forward	0	1,512,216	0	0		0

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds**2018-19**

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	0	0	0		0	Support for individuals in specific need
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource centre	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	0	0	0		0	

****Comparative analysis of restricted and designated funds 2017-18*

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	0	0	0		0	Support for individuals in specific need
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource Fund	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	0	0	0		0	

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of treasurer *S Cooper* Date *12.05.21*

Name and address of treasurer *SANDRA COOPER THE HAVEN SUNNY BANK ARKHOVE CARNFORTH LANCES* Post Code *LA6 1BE*

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 ~~were~~ or will be,* presented to the Circuit Meeting at its meeting on *13th JULY 2021*

Signature of the Chair of the meeting *[Signature]*

Name of the Chair of the meeting *REV STEVE CHARMAN* Date *20/5/21*

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

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2020 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

* delete or circle as appropriate

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.


Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner..... 

Name of independent examiner **STUART KINNIGAN**

Relevant professional qualification of independent examiner **FCA**

Name of firm (where appropriate) **SCOTT & WILKINSON LLP
CHARTERED ACCOUNTANTS**

Address **DALTON HOUSE
9 DALTON SQUARE
LANCASTER LA1 1WD**

..... Post Code


Date **21 MAY 2021**

* delete or circle as appropriate

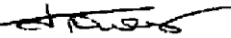
North Lancashire Methodist Circuit
Declaration

This Annual Report will be presented to trustees at the
Circuit Meeting on: 13th July 2021.

Signed on behalf of the charity's trustees

Signature 

Rev Stephen J Charman
Chair (Superintendent Minister)

Signature 

Mrs Joanne Towers
Secretary of Circuit Meeting

Date **10th June 2021**