

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:

4	5
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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 £	Manse £	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 CARNFORTH 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. Catlow

Name of the Chair of the meeting REV LINDA J. CATLOW 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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8 Total income		277,861	121,494	-	908	908	401,171
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10 Salaries and associated costs		183,348					183,348
11 Property maintenance		110,936					110,936
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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
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21 Transfers between funds	-	128,500	128,500				-
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23 Net movement in funds	-	231,067	269,363	-	426	892	39,614
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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
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6 Grants received		240					240
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11 Property maintenance		241,463					241,463
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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							-
19 Gains/(losses) on investment properties							-
20 Net income/(expenditure)	-	235,249	238,703	-	237	5,026	8,717
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Balance Sheet as at 31 August 2024

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	£	£	£	£	£	£	£
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
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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

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Basis

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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:

4	5
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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 £	Manse £	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 CARNFORTH 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. Catlow

Name of the Chair of the meeting REV LINDA J. CATLOW 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