



Hillside **Methodist** Church

Trustees Annual Report & Accounts 2023-24



Registered Charity No. 1175950



Hillside **Methodist** Church

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Hillside Methodist Church

Introduction

Hillside is a Church at the Heart of Community, both geographically, socially and spiritually. We have been based for over 120 years in the village of Brinscall, near Chorley.

In normal time, worship on a Sunday is enjoyed by a vibrant congregation, with a variety of music and worship styles and the warmest of welcomes. A contemporary people in a traditional setting with the mission "To Know Christ and Make Him Known".

Basis of Preparation and Legal Framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Charity Name: Hillside Methodist Church.

Charity Registration: 1175950

Principle Address: Parke Road, Brinscall, Chorley, Lancs. PR6 8PU.

Structure: Hillside is a member of the Chorley & Leyland Methodist Circuit, which is a member of the Lancashire Methodist District.

Bankers: Central Finance Board of the Methodist Church, Royal Bank of Scotland, CAF Bank, Santander, Chapel Aid.

Independent Examiner: Mr J Fishwick. ACMA

Trustees: The following members of the Church Council served as Trustees during the period of this report:

Name	Office/Elected By	Name	Office/Elected By
Rev Karen Hilsden	Chair	Dave Wallis	Annual Church Meeting
		Geoff Horton	
		Norma Klunder	
Angela Melling	Church Treasurer	Anne Waring (Resigned 24 02 25)	
		Linda Yates (Resigned 25 02 25)	
Ryan Francis (Appointed 12 Sep 23)	Circuit Steward	Duncan Frost	
Tim Melling	Head Steward	Janet Horton	
Steven Amos (Resigned 11 Sep 23)	Steward	Chris Howard	
Beryl Frankish	Steward	Mark Mackley	
Katherine Klunder	Steward	Sarah Krige	
Harry Chaplin (Resigned 06 Mar 24)	Steward	Maureen Amos (Resigned 02 Oct 24))	
		Paul Barron	
		Joanne Colling	



Hillside Methodist Church

Structure, Governance and Management

Governing Documents: Our governing documents are the Deed of Union 1932 and the Methodist Church Act 1976

Recruitment and Appointment of Trustees: The Charity Trustees are the members of the Church Council, appointed in line with Section 61 of The Constitutional Practice and Discipline of the Methodist Church ("CPD").

Church Council: Section 60 of CPD outlines the role of the Church Council as follows. "The Church Council has authority and oversight over the whole area of the ministry of the church, including the management of its property. Aims and methods, the determination and pursuit of policy and the deployment of available resources are its proper responsibility."

Church Stewards: Section 63 of CPD outlines the role of the church stewards as follows. "The church stewards are corporately responsible with the presbyterfor exercising pastoral responsibility in relation to the Local Church for giving leadership and help over the whole range of the church's life and activity. They are particularly charged to hold together in unity the variety of concerns that are contained within the one ministry of the Church. To this end it is their responsibility to uphold and act upon the decisions and policies of the Church Council." In 2018-19 the Church Council approved the creation of a Leadership Team to work with and support the Stewards in carrying out these responsibilities. This team continues to meet on a regular basis and reports to Church Council.

Safeguarding: Hillside Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. In addition, it commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Purpose

Section 4 of the Methodist Church Act 1976 defines the purpose as follows:

"The purposes of the Methodist Church are and shall be Purposes 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 being a society or institution subsidiary or ancillary to the Methodist Church;
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church."

The following are the main activities undertaken in relation to the Purposes outlined above:

- Organise and hold regular public acts of worship
- Provide teaching through sermons, courses and small groups
- Offer pastoral support to the sick and bereaved
- Pursue children's/youth education in the context of the Christian faith
- Engage with associated local Church Schools
- Raise awareness through the arranging/staging of local events
- Promote fellowship/friendship by facilitating shared-interest groups
- Provide facilities for local community use/activity



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Review of the Year

Worship

As Christians worship is the focal point for our common life together as Hillside Methodist Church, meeting weekly at 10am on a Sunday morning for worship with monthly Holy Communion services. Each Sunday morning there is provision for children and young people, faithfully provided by a very small group of volunteers, for whom we are deeply grateful. We have a small number of very faithful families who attend on a regular basis.

At Hillside we are privileged to be able to offer the pastoral services through the journey of life, these being weddings, baptisms and funerals. Our main Sunday morning acts of worship are the context in which Baptisms are offered. Each of these acts of worship are an opportunity for us to place family milestones within the context of God's big story.

Remembrance Sunday Worship takes place both at Brinscall War Memorial and begins morning worship and also since the closure of Withnell Fold Chapel, we now continue the worshipping presence in Withnell Fold at the War Memorial at 12:00 noon in partnership with Withnell Fold school. These are important opportunities to continue the Christian presence within the community where there are no longer chapels.

In December we held Brinscall to Bethlehem it was planned to be an outdoor telling of the Nativity, but due to the high winds it was moved into Hillside. This gave opportunity for those who find it hard to stand or walk to engage with this telling of the Christmas story and we reflected on how we make this telling an inclusive event for everybody. Brinscall to Bethlehem was a joint venture with the baby Jesus and Mary being played by a family from St John's, with children being invited to come as angels and shepherds and with the music again being provided by the Salvation Army band.

Once again we hosted our annual Christingle, after the previous year being so well attended on the Saturday evening it was once again held on a Saturday evening. We had a very good attendance, with musical items led by a joint choir from Hillside and St John's School Choir. Throughout our Christmas services we supported the work of St Catherine's Hospice and Chorley Help the Homeless.

In March we celebrated our 125th Church anniversary. Giving thanks for all that is past and praying for what is to come.

As we journeyed through Holy Week we held a Maundy Thursday meal, sharing together in Holy Communion and Worship within the context of the meal was to recognise Jesus' last supper. This was very moving and those who attended were appreciative of the different format for Maundy Thursday. This year numbers were increased due to being shared with our brothers and sisters from Euxton Methodist Church. On Good Friday we once again held an ecumenical walk of witness, in the afternoon we went to Euxton and shared with our church family there as we joined together in an hour at the cross it was poignant and seen as very significant for those who were present.

Our worship links with St John's School are strong through our minister, with worship being frequently led in school, worship was also hosted for the whole school community at both Christmas and Easter at Hillside with over 250 people celebrating the message of Christmas and Easter at these key seasons.

Hillside in the Community

During the year we have continued our work in the Community. The Friday HUB, which started in November 2022, continues to provide a warm, welcoming space for people from the local community.

Attendance is good with between 30 and 40 people each week and we have a team of volunteers who help on a rota basis. Activities include dominoes, Jigsaws, board games, knitting and crafts which most people join in with. We have witnessed some new friendships with some people meeting up during the week to enjoy outings and support each other. We thank Withnell Parish Council and Chorley Council for the financial support they have provided in addition to donations from people attending, this money is used for the food and resources for the HUB.

In November 2023 we held our Christmas market, this was well attended by the local community and raised funds for the Church.

Our Church Hall is an important facility for the local community and lettings have included Karate, Art group, Narcotics Anonymous and Little Folk Lancashire as regular lettings. In September we welcomed



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a weekly Pilates group and in addition we have had several ad hoc lettings all contributing to the income of the church.

As a Church, we continue to ask a key question, how does the hospitality we offer through all the community events embody our faith reflecting what we believe about God. When we host an event, we remember to ask, how can we through what we offer today reflect Jesus to those who come through the doors?

Our involvement with St John's school is important, a key part of the community. Our minister and 3 additional foundation governors form part of the governing body. As part of our work therefore we are frequently represented within the school community. During this year St John's had both their Ofsted and SIAMS (Statutory Inspection Anglican and Methodist Schools). Within the SIAMS report it was noted "The school proudly and responsibly uphold their joint Anglican and Methodist foundations. Exceptional relationships with local churches infuse school life enhancing spirituality. Sensitive pastoral support from clergy is appreciated by the whole community who welcome the light this brings in dark times. Mutually beneficial opportunities to plan worship together result in confident pupil leaders of worship at both school and church."

During the year a new headteacher was appointed to begin on the 1st September 2024 and is keen to further develop links with Hillside Methodist Church especially for the relationships to be mutually beneficial.

Communication and Resources

Regular meetings such as Leadership Team, Property, Pastoral Visitors, Finance Group, Children's work, Church Council and House group, and bible studies continue to happen to support our discipleship and ministries both individually and corporately. On occasions, when appropriate, zoom technology has been used.

Our weekly online Newsletter continues to be sent to over 130 people by Mailchimp, sharing news, information and links to local events thus keeping in contact with the congregation. Paper copies are produced for those not online. Our online presence continues with our Facebook page giving information and of the Church's activities.

Through all that we do, we are grateful to the faithful members of Hillside Methodist Church who give of their gifts and graces to seek to enable us to be a Church at the Heart of the Community.



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Financial Review

General Fund (Unrestricted)

As at 31st August 2024, the General Fund shows a surplus and net positive movement in funds for the year of £4,421. Income in the year is £74,491 which is £2,002 - 2.6% lower than the previous year. Fundraising income of £2,047 is included in "Other Income", with a reduction in donations and lettings being partially offset by an increase in interest received.

Income Stream	2023-24	2022-23	Variance
Offerings	45,535	45,839	(304)
Donations	288	1,522	(1,234)
Gift Aid	11,789	11,485	304
Interest	5,404	3,305	2,099
Other Income	3,195	3,562	(367)
Lettings	8,280	10,780	(2,500)
Total	74,491	76,493	(2,002)

Expenditure was £70,071 which is £776 - 1.1% lower previous year as detailed below. The reduction in utility costs reflects lower usage due to reduced lettings.

Expenditure	2023-24	2022-23	Variance
Circuit Assessment	52,060	50,934	(1,126)
Grants & donations	0	25	25
Property Maintenance	5,456	3,117	(2,339)
Insurance & utilities	8,233	11,557	3,324
Other Expenditure	4,322	5,214	892
Total	70,071	70,847	776

Designated Funds (Unrestricted)

These funds increased by £30,990, largely due a generous legacy (which didn't have a specified use) from one of our former members, Circuit Assessment rebates, a transfer from the Youth Club fund (which ceased to meet in 2020) and a transfer of £4,000 from general unrestricted fund in the year, all of which the Trustees have decided to designate for the future re-development of the Church Hall.

Restricted and Endowment Funds

These funds increased by £1,701, primarily relates to the on-going donations to the Church Building Fund, largely offset by the transfer from the Youth Club fund referenced above.

Reserves

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average operating expenditure, in addition to specific amounts designated for major repairs. As at 31 August 2024 the General Fund after deducting the value of the Church Property stood at £64,795. The annual operating expense forecast for 2024-25 is £59,549, therefore we currently hold 13.25 months cover for these costs. Of the above surplus of £4,421, £4,000 was transferred to the Church Hall Re-Development Fund.

For full details of funds held and the movement of these in the year please see Note 4 in the Financial Statements section of this report.



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Plans for 2024/25

Like many other charities Hillside continues to face mounting financial pressures and continues to rely on a relatively small group of members who give faithfully. Through a combination of prayer and hard work financial balance is achieved each year, but not without challenges. The inflationary pressures that everyone one is feeling at home, together with the challenges within our own operating budget continue to be a challenge.

Work is now planned to look at new ways of connecting with and providing worship and study opportunities for families who face the ever-increasing challenges and the busyness of family life.

The Hillside Hub which started in November 2022 continues to thrive, providing friendship and much more to over 30 people each week.

As part of our 125th Anniversary Celebrations in March 2024 we launched a project of building for the future, looking at becoming an Eco Church, work on this project will continue in 2024/25.

Café Worship which has been successful in the past and is now to be considered as part of a regular pattern of our worship. As a result, we hold café church in the church hall on the second Sunday of each month and these are generally well attended.

This year we will be focusing on redevelopment of the Church Hall to update and improve facilities for both the Church and local community.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Trustee Training

A range of guidance is produced by Methodist Connexion to support the effective running of the Church. Trustees are required to access this and confirm that they have read and understood it. Support is provided if required.

Related Parties

The Church is part of the Chorley & Leyland Circuit, which is part of the Lancashire District, and is also accountable to the Methodist Conference.



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Risk Management

The major risks are identified and monitored by the Church Council via the relevant committee or responsible person within the church. Professional advice from either within the Connexion or if necessary, from external advisors is taken as required. There is a regular review process undertaken.

The Trustees have identified the major risks to the Charity as being Safeguarding and Financial.

Two Safeguarding Officers ("SO") are in place (one for Children/Young People and one for Vulnerable Adults) who are responsible, along with the Trustees, for ensuring that the Methodist Church Safeguarding Policy is implemented. Regular reports and updates are provided to both Church Council and the Stewards.

Income and Expenditure is monitored monthly by the Treasurer and is compared with the approved annual budget to produce an annual forecast. This information is discussed by the Finance Team prior to a Finance Report being produced. The purpose is to detect trends as part of the risk management process to avoid unforeseen calls on reserves. Updates are provided to the Leadership Team at monthly meetings and to the Trustees at each Church Council meeting.

A formalised Risk Management Policy was adopted by the Trustees in February 2019

Safeguarding

Every person has a value and dignity which comes directly from the creation of humans in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Hillside Methodist Church Council commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Hillside Methodist Church Council commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children, young people and adults who may be vulnerable.

Approved by the Trustees on 5th March 2025 and signed on their behalf by:

Rev K Hilsden (Chair of Trustees)

Karen A. Hilsden



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Financial Statements

For the Year Ending 31 August 2024



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2024

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

		Unrestricted				
	Note No.	General Fund	Designated Funds	Restricted & Endowment Funds	Total 2023-24	Total 2022-23
Income and Endowments						
Offerings		45,535	0	2,980	48,515	49,169
Donations		288	13,132	0	13,420	3,021
Gift Aid		11,789	870	881	13,540	12,543
Interest and investment income		5,404	0	3,574	8,978	5,047
Income from Investment Properties		0	0	0	0	0
Internal organisations		0	0	0	0	0
Other charitable income	6a	3,195	15,143	32	18,369	18,050
Total from Charitable Activities		66,211	29,144	7,467	102,822	87,831
Income from Lettings		8,280	0	0	8,280	10,780
Total Income and Endowments		74,491	29,144	7,467	111,102	98,610
Expenditure						
Circuit assessment or share		52,060	0	0	52,060	50,934
Grants and donations	6b	0	180	0	180	205
Property maintenance		5,456	3,590	0	9,046	9,420
Insurance, utilities etc		8,233	(1,132)	0	7,101	11,983
Provisions		0	0	0	0	1,196
Depreciation		75	0	0	75	75
Office expenses		1,119	0	0	1,119	786
Other expenditure	6d	3,127	5,242	40	8,409	8,216
Internal organisations		0	0	0	0	0
Total Charitable Expenditure		70,071	7,880	40	77,990	82,815
Gain/(loss) on monetary investments		0	0	0	0	0
Gain/(loss) on investment properties		0	0	0	0	0
Net Income/(Expenditure)		4,421	21,265	7,427	33,112	15,795
Transfers between funds		(4,000)	9,725	(5,725)	0	0
Other gains/(losses)		0	0	0	0	0
Net Movement in Funds		421	30,990	(7,889)	33,112	15,795
Total funds brought forward		1,829,018	64,716	86,053	1,979,786	1,963,991
Total Funds Carried Forward		1,829,438	95,705	87,755	2,012,899	1,979,786

Notes to the Accounts for the Year Ending 31 August 2024



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Notes to the Accounts for the Year Ending 31 August 2024

Balance Sheet as at 31 August 2024 - £s

	Note No.	Unrestricted		Restricted & Endowment Funds	Totals 2024	Totals 2023
		General Fund	Designated Funds			
Fixed Assets						
Church building & other property	7	1,763,643	0	0	1,763,643	1,763,718
Investments		0	0	609	609	609
Total Fixed Assets		1,763,643	0	609	1,764,252	1,764,327
Current Assets						
Debtors and prepayments	8	17,379	363	249	17,991	6,198
Loans by the Churches		0	0	0	0	0
Investments with TMCP		0	0	0	0	0
Central Finance Board Deposits	9	83,092	35,713	75,481	194,286	169,114
Cash at Bank and in hand	9	(32,694)	58,668	12,101	38,075	42,634
Total Current Assets		67,777	94,745	87,830	250,352	217,947
Current liabilities						
Creditors (due in under 1 year)	10	1,982	(960)	685	1,706	2,488
Grants Payable within 2021-22		0	0	0	0	0
Total Current Liabilities		1,982	(960)	685	1,706	2,488
Net Current Assets/Liabilities		65,795	95,705	87,146	248,646	215,459
Total Assets less Current Liabilities		1,829,438	95,705	87,755	2,012,898	1,979,786
Long term liabilities (> 1 year)						
Grants Payable after 2021-22		0	0	0	0	0
Loans to the Church		0	0	0	0	0
Net Assets		1,829,438	95,705	87,755	2,012,898	1,979,786
Funds of the Church						
General Fund (Unrestricted)		1,829,438			1,833,438	1,829,018
Designated Funds (Unrestricted)			95,705		101,296	64,715
Total Unrestricted Funds		1,829,438	95,705	0	1,934,735	1,893,733
Restricted & Endowment Funds				87,755	78,164	86,053
Total Funds	11	1,829,438	95,705	87,755	2,012,899	1,979,786



Basis of Accounting and Accounting Policies

a) Accounting Framework

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective from 1 January 2015. (Charities SORP (FRS102)).

b) Public Benefit Entity

Hillside Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that the investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available on 31 August 2024, the trustees believe that the Church is a going concern.

f) Consolidation

The income and expenditure relating to Hillside Youth Club, Hillside Craft Group and the Hillside Flower Fund are consolidated into these financial statements as these groups fall within the overall governance of the Trustees.

g) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Church acts as agent when collections/appeals are held for other charities. In all these matters the transactions are not reflected in the SOFA because they are not the income of the Church. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.



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Notes to the Accounts for the Year Ending 31 August 2024 (cont.)

h) Expenditure

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

i) VAT

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

j) Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The Church land & buildings is shown in the accounts at deemed historical cost representing gross carrying value as at 1 September 2015, being the property's insurance reinstatement value at that time. No depreciation is provided because the Trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any material impairment, any deprecation provision for the building component of the property would be immaterial.

k) Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Church or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

l) Funds

The trustees have adopted a policy for all unrestricted reserves which is to maintain a minimum of six months cover for Operating Expenses together with specific designated funds for Long Term Property Reserves. Further details can be found in Note 8.



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Notes to the Accounts for the Year Ending 31 August 2024 (cont.)

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church – manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain, and provides investment advice to those entities.

Church: a group of members from fewer than 10 to more than 300.

Circuit: a group of Methodist Churches near each other, typically between 10 and 30.

Church Council: The Trustees of the Church.

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: a group of contiguous circuits usually between 15 and 30.

FRS: Financial Reporting Standard.

Lay Employees: Personnel employed by the Church on generally accepted commercial employment terms.

Leadership Team: Provide leadership and support to the church members, and is responsible to Church Council for the furtherance of the Charities aims and objectives.

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds



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Notes to the Accounts for the Year Ending 31 August 24 (cont.)

3) Property

The Church Land & Buildings relate to our Hillside Methodist Church, Hall and Link Building located in Brinscall.

	Church (non - investment) land and buildings	Other fixed assets including motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total 31 Aug 23
Cost/Valuation - balance b/f	1,762,158	0	2,010	0	1,764,168
Additions			0		0
Revaluations (+/-)					0
Disposals (-)					0
Cost/Valuation - Balance c/f	1,762,158	0	2,010	0	1,764,168
Depreciation - balance b/f	0	0	375	0	300
Depreciation - charge for year (-)			75		75
Deprecation - Revaluations (+/-)					0
Depreciation - Disposals (-)					0
Depreciation - balance c/f	0	0	450	0	375
Net Book Value - Brought forward	1,762,158	-	1,635	-	1,763,792
Net Book Value - Carried forward	1,762,158	-	1,560	-	1,763,718



4) Funds –

Unrestricted – General

	31-Aug-24	31-Aug-23
Balance	1,833,438	1,829,018

The purpose of the fund is for the use at the discretion of the Trustees in the furtherance of the general charitable objectives of the church. Approximately 97% (£1,763,718) of the fund is held as freehold property, namely the church and church hall land and building, leaving £65,300 available for current charitable purposes.

Unrestricted – Designated

	31-Aug-24	31-Aug-23
Balance	95,705	64,715

These funds are to service specific purposes but are not restricted by any document or deed to that purpose alone. Movements in these funds are set out in Note 8 below, and details of the specific funds are as follows:

Long Term Property Repairs – this contains provision for large/one off property repairs and maintenance costs including painting, re-wiring, new windows, boiler replacement and organ repairs. Relevant items of expenditure when incurred are charged to this fund, and an equivalent transfer from the general fund (if sufficient funds are available) is made.

Children & Young Peoples Ministries – these funds are used to support the resourcing of children's and young people's work within the church.

Other – this includes a donation received in memory of a loved one, where the donor specified that the money should not be used for general church purposes, together with funds for work in the community and the Friday HUB.

Restricted and Endowment

	31-Aug-24	31-Aug-23
Restricted Funds	87,755	85,444
Endowment Funds	609	609
Total	78,164	86,053

These funds exist to support the causes and organisations listed below.

Building Project – this fund is to support the development of new facilities on the church site in Brinscall and receives both regular and one-off donations.

Other Church Organisations and Groups – Hillside Flower Fund is governed by the Church Council.

Adult Education – this is a donation given to the church specifically to support Adult Education. Relevant expenditure (largely Bible Study resources) is charged to this fund as and when it is incurred, net of any contributions received.



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2024 (cont.).

Analysis of Net Assets between Funds

	General	Designated Funds	Restricted & Endowment Funds	Balance at 31 Aug 24	Balance at 31 Aug 23
Tangible Fixed Assets	1,763,643	0	0	1,763,643	1,763,718
Investments	0	0	609	609	609
Current Assets	71,777	94,745	78,239	250,352	217,947
Current Liabilities	(1,982)	960	(685)	(1,706)	(4,019)
Total	1,833,438	95,705	78,164	2,012,898	1,963,991

5) Related Parties

No donations were made by the Trustees during the year that had conditions attached. Related parties include the Methodist Connexion, CFB, TMCP and the Chorley & Leyland Methodist Circuit. The table below shows details of related party transactions during the year.

Name		Receipts	Payments	Balance due (from) to the Church at 31 Aug 24
Chorley & Leyland Methodist Circuit	Assessment		(52,060)	0
Chorley & Leyland Methodist Circuit	Assessment Rebate	13,058		0
Chorley & Leyland Methodist Circuit	Rent	350	0	0
Total		13,408	(52,060)	0

6) Agency Collections and Payments

During the year the Church organised several collections and appeals for other charitable organisations. These are tabulated below, and do not appear anywhere else within these accounts. Those appeals/collections that were in respect of related parties are marked *

Name	Details	Receipts	Payments	Balance due (from) to the Church at 31 Aug 24
Help the Homeless	Christmas Appeal	480	(480)	0
Derian House	Christmas Appeal	492	(492)	0
Salvation Army	Brinscall to Bethlehem	386	(386)	0
Sierra Leone	Mattress Appeal	59	(59)	0
Total		1,417	1,417	0



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2024 (cont.).

7) Trustee Payments

There were no payments to Trustees in the year in relation to their role as Trustee.

8) Volunteer Contributions

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Church this is done across a whole range of areas, and we are grateful to everyone who does volunteer their time, help and commitment. No attempt has been made to value the non-monetary contributions in monetary terms.

9) Capital Commitments and Contingent Liabilities

None

10) Lease Commitments

The Church has contracts or obligations for the following

Broadband

Photocopier

The annual cost of these is not considered material

11) Independent Examiner

The Independent Examiner does not charge a fee for his services and provided no additional services during the year.



Hillside Methodist Church

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 Church and that they include all funds under the control of the Church Council.

Signature of treasurer *A. E. Melling* Date *3 March 2025*

Name and address of treasurer Mrs A.E. Melling, ACMA, 16 Millwood Close, Withnell Fold, Chorley, PR6 8AR

Presentation to the Church Council

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Church Council at its meeting on 5th March 2025

Signature of the Chair of the meeting *Karen A. Hilsden*

Name of the Chair of the meeting Rev K Hilsden..... Date *5-03-2025*

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

The Church' 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 Church'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.



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: Jim Fishwick

Relevant professional qualification of independent examiner: ACMA

Name of firm (where appropriate) N/A

Address: 8 COUNTESS WAY,
EUXTON
CHORLEY

Date:

9/06/2025