



Hillside **Methodist** Church

Trustees Annual Report & Accounts 2024-25



Registered Charity No. 1175950



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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 2025 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 North West England 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	Chris Howard	Annual Church Meeting
		Dave Wallis	
		Duncan Frost	
Angela Melling	Church Treasurer	Geoff Horton	
		Janet Horton	
Ryan Francis	Circuit Steward	Norma Klunder	
Tim Melling	Head Steward	Paul Barron	
		Sarah Krige	
		Louise Taylor (appointed 10 Jun 25)	
Katherine Klunder	Steward	Tom Keighley (Appointed 22 Oct 25)	
Beryl Frankish (Resigned 22 Oct 25)	Steward	Maureen Amos (Resigned 02 Oct 24))	
		Mark Mackley (Resigned 22 Oct 25)	
		Anne Waring (Resigned 24 Feb 25)	
		Linda Yates (Resigned 25 Feb 25)	
		Joanne Colling (Resigned 11 May 26)	



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



Hillside Methodist Church

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. Whilst we meet for worship regularly on a Sunday morning we record the reduction in numbers. Some of this is due to the loss of members through death, some due to the changes of patterns in worshipping post covid and some due to the pressures on family life. We also continue to see the impact of families having to make a choice with regard to church attendance as an admission criterion for St. Michael's C of E high school.

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 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, this has now become a combination of being both outside and inside. This gave opportunity for those who find it hard to stand or walk for a length of time to engage with this telling of the Christmas story. Brinscall to Bethlehem was a joint venture with St John's School, with children being invited to come as angels and shepherds and with the music being provided by the Chorley Silver Band.

During December we also hosted a traditional Carol Service and our annual Christingle. We had a very good attendance at both, 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.

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 and in September 2024 it was a joy to host Education Sunday as part of café worship, where we were able to pray with and for the newly appointed headteacher during Sunday Worship. Worship was also hosted for the whole school community at Christmas and also for the year 6 leavers at Hillside with over 250 people celebrating the message of Christmas and also blessing the year 6's as they marked a significant moment in their journey.

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 2024 we held our Christmas market, this was well attended by the local community and raised funds for the Church.



Hillside Methodist Church

Our Church Hall is an important facility for the local community and lettings have included Karate, Art group, Narcotics Anonymous and Pilates as regular lettings. In April 2025 we welcomed a monthly Sound Bath reflection 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. On the 1st September 2024 Mrs. Joanna Owen began as the new headteacher at St. John's school. We are delighted that Mrs Owen has a keen desire to develop the links between Church and School to make them mutually beneficial and she has regularly been a visitor to Hillside. Mrs. Owen has been an asset to the school and has a faith that inspires both the school and the links with local community.

Communication and Resources

Regular meetings such as Leadership Team, Property and Finance, Church Council, one House group, and bible studies offered through the circuit continue to happen to support our discipleship and ministries both individually and corporately.

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 limited use through 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.



Hillside Methodist Church

Financial Review

General Fund (Unrestricted)

For the 12 months ending 31st August 2025, the General Fund shows a surplus and net positive movement in funds for the year of £11,228. Income in the year is £71,978 which is £2,517 (3.3%) lower than the previous year. Of this surplus the Trustees decided to transfer £11,000 to the Designated Fund for the Church Hall Redevelopment.

Income Stream	2024-25	2023-24	Variance
Offerings	44,656	45,535	(879)
Donations	473	288	185
Gift Aid	10,891	11,789	(898)
Interest	6,157	5,404	753
Other Income	2,716	3,195	(479)
Lettings	7,080	8,280	(1,200)
Total	71,974	74,491	(2,517)

Expenditure was £61,021 which is £9,050 (12.9%) lower than the previous year as detailed below.

Expenditure	2024-25	2023-24	Variance
Circuit Assessment	42,288	52,060	9,772
Grants & donations	0	0	0
Property Maintenance	5,963	5,456	(507)
Insurance & utilities	8,405	8,233	(172)
Other Expenditure	4,091	4,322	231
Total	60,746	70,071	9,325

Designated Funds (Unrestricted)

These funds increased by £5,838. Further details can be found in Notes 4b & d. in the Notes to the Accounts section of this report

Restricted and Endowment Funds

These funds increased by £7,375. Further details can be found in notes 4c & d. in the Notes to the Accounts section of this report.

Reserves

The Reserves Policy for the Church is to hold a minimum sum of Free Reserves equivalent to six months' average operating expenditure. As at 31 August 2025 the Free Reserves (i.e. total Unrestricted General Fund less the value of the Church Property) stood at £70,098. The annual operating expense forecast for 2025-26 is £61,458, therefore we currently hold 13.6 months cover for these costs.



Hillside Methodist Church

Plans for 2025/26

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.

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

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

As plan ahead, we need to look ahead to our future viability, with a realistic and honest look at the demographics of our congregation. We are aware of many challenges to churches across the denomination and as we plan, how can we serve the present age at such a time as this in this context. We celebrate what we can do, acknowledging this may look drastically different from previous generations. As we look to the future we need to think about what might be able to help us grow both spiritually and numerically and this included setting up a growth group at the end of June 2025.

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 North West England District, and is also accountable to the Methodist Conference.

Financial Statements

For the Year Ending 31 August 2025



Hillside Methodist Church

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 4th February 2026 and signed on their behalf by:

Rev K Hilsden (Chair of Trustees) Karen A. Hilsden



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2025

Statement of Financial Activities (SOFA) for the year ended 31 August 2025 - £s

		Unrestricted		Restricted & Endowment Funds	Total 2024-25	Total 2023-24
	Note No.	General Fund	Designated Funds			
Income and Endowments						
Offerings		44,656	221	2,910	47,788	48,515
Donations		473	1,480	2,845	4,798	13,420
Gift Aid		10,891	535	735	12,161	13,540
Interest and investment income		6,157	0	2,840	8,997	8,978
Income from Investment Properties		0	0	0	0	0
Internal organisations		0	0	0	0	0
Other charitable income	6a	2,716	2,778	0	5,494	18,369
Total from Charitable Activities		64,894	5,014	9,330	79,238	102,822
Income from Lettings		7,080	0	0	7,080	8,280
Total Income and Endowments		71,974	5,014	9,330	86,318	111,102
Expenditure						
Circuit assessment or share		42,288	0	0	42,288	52,060
Grants and donations	6b	0	180	0	180	5,905
Property maintenance		5,963	4,798	0	10,761	9,046
Insurance, utilities etc		8,405	518	0	8,923	7,101
Provisions		0	0	0	0	0
Depreciation		75	0	0	75	75
Office expenses		1,050	0	0	1,050	1,119
Other expenditure	6d	2,966	4,681	1,972	9,619	8,409
Internal organisations		0	0	0	0	0
Total Charitable Expenditure		60,746	10,177	1,972	72,895	83,715
Gain/(loss) on monetary investments		0	0	0	0	0
Gain/(loss) on investment properties		0	0	0	0	0
Net Income/(Expenditure)		11,228	(5,162)	7,357	13,423	27,387
Transfers between funds		(11,000)	11,000	0	0	5,725
Other gains/(losses)		0	0	0	0	0
Net Movement in Funds		228	5,838	7,357	13,423	33,112
Total funds brought forward		1,833,438	101,297	78,164	2,012,899	1,979,786
Total Funds Carried Forward		1,833,666	107,134	85,521	2,026,322	2,012,899



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2025

Balance Sheet as at 31 August 2025 - £s

		Unrestricted		Restricted & Endowment Funds	Totals 2025	Totals 2024
	Note No.	General Fund	Designated Funds			
Fixed Assets						
Church building & other property	7	1,763,568	0	0	1,763,568	1,763,643
Investments		0	0	609	609	609
Total Fixed Assets		1,763,568	0	609	1,764,177	1,764,252
Current Assets						
Debtors and prepayments	8	6,305	197	223	6,725	17,991
Loans by the Churches		0	0	0	0	0
Investments with TMCP		0	0	0	0	0
Central Finance Board Deposits	9	63,721	85,755	68,486	217,963	194,286
Cash at Bank and in hand	9	2,123	21,181	16,203	39,508	38,075
Total Current Assets		72,150	107,134	84,912	264,195	250,352
Current liabilities						
Creditors (due in under 1 year)	10	2,051	0	0	2,051	1,706
Grants Payable within 2025-26		0	0	0	0	0
Total Current Liabilities		2,051	0	0	2,051	1,706
Net Current Assets/Liabilities		70,098	107,134	84,912	262,144	248,646
Total Assets less Current Liabilities		1,833,666	107,134	85,521	2,026,321	2,012,898
Long term liabilities (> 1 year)						
Grants Payable after 2025-26		0	0	0	0	0
Loans to the Church		0	0	0	0	0
Net Assets		1,833,666	107,134	85,521	2,026,321	2,012,898
Funds of the Church						
General Fund (Unrestricted)		1,833,666			1,833,666	1,833,438
Designated Funds (Unrestricted)			107,134		107,134	101,296
Total Unrestricted Funds		1,833,666	107,134	0	1,940,800	1,934,735
Restricted & Endowment Funds				85,521	85,521	78,164
Total Funds	11	1,833,666	107,134	85,521	2,026,321	2,012,898



Hillside Methodist Church

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 2025, 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.



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2025 (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 depreciation 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.



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2025 (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



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 25 (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 25
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	525	0	450
Depreciation - charge for year (-)			75		75
Depreciation - Revaluations (+/-)					0
Depreciation - Disposals (-)					0
Depreciation - balance c/f	0	0	600	0	525
Net Book Value - Brought forward	1,762,158	0	1,485	0	1,763,643
Net Book Value - Carried forward	1,762,158	0	1,410	0	1,763,568



Hillside Methodist Church

Notes to the Accounts for the Year Ending 31 August 2025 (cont.)

4) Funds

a) Unrestricted – General

	31-Aug-25	31-Aug-24
Balance	1,833,666	1,829,438

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 96% (£1,763,568) of the fund is held as freehold property, namely the church and church hall land and building, leaving £70,098 available for current charitable purposes.

b) Unrestricted – Designated

	31-Aug-25	31-Aug-24
Balance	107,134	95,705

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:

Choir – a small fund to provide resources for the Hillside Choir.

Community Fund – funds to support the work and ministry of Hillside in our local community.

Friday Hub – funds to ensure that the Hillside Friday Hub can continue to be provided without charge.

Garden – funds for the redevelopment of the outside spaces at Hillside.

Hillside Designated Fund – funds for the redevelopment of the Hillside Church Hall

Long Term Property Repairs & Major Property Expenses– 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.

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

c) Restricted and Endowment

	31-Aug-25	31-Aug-24
Restricted Funds	84,912	77,555
Endowment Funds	609	609
Total	85,521	78,164

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

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.

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

Other Church Organisations and Groups – these include the Craft Group, Flower Fund and a small remaining balance in the former Hillside Youth Club fund.



Hillside Methodist Church

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

d) Statement of Funds for the Year ended 31st August 2025

	Balance b/f	Income	Expenditure	Curr Yr Surplus/ Deficit	Fund Transfers	Balance c/f
General Funds						
General Church (Fixed Assets)	1,763,643	0	(75)	(75)	0	1,763,568
General Church (Other)	69,795	64,819	(45,162)	19,657	(19,355)	70,098
Property	0	7,155	(15,510)	(8,355)	8,355	(0)
Total	£1,833,438	£71,974	£(60,746)	£11,228	£(11,000)	£1,833,666
Designated Funds						
Choir	77	0	0	0	0	77
Community Fund	4,144	732	(1,273)	(540)	0	3,604
Friday HUB	4,575	4,124	(3,077)	1,048	0	5,623
Garden	11,143	139	(1,189)	(1,050)	0	10,093
Hillside Designated Fund	41,707	0	(4,273)	(4,273)	11,000	48,434
Long Term Property Reserves	3,156	0	0	0	0	3,156
Major Property Exps	34,791	0	0	0	0	34,791
Young People	1,703	19	(366)	(347)	0	1,356
Total	£101,296	£5,014	£(10,177)	£(5,162)	£11,000	£107,134
Restricted & Endowment Funds						
Anonymous Gift	609	0	0	0	0	609
Adult Education Donation	1,165	0	(17)	(17)	0	1,148
Building Fund	75,688	7,485	0	7,485	0	83,173
Craft Group	173	0	0	0	0	173
Flower Fund	408	1,845	(1,955)	(111)	0	297
Youth Club	120	0	0	0	0	120
Total	78,164	9,330	(1,972)	7,357	0	85,521
Total Funds	£2,012,898	£86,318	£(72,895)	£13,423	£0	£2,026,321

e) Analysis of Net Assets between Funds

	General	Designated Funds	Restricted & Endowment Funds	Balance at 31 Aug 25	Balance at 31 Aug 24
Tangible Fixed Assets	1,763,568	0	0	1,763,568	1,763,643
Investments	0	0	609	609	609
Current Assets	72,150	107,134	84,912	164,195	250,352
Current Liabilities	(2,051)	0	0	(2,051)	(1,706)
Total	1,833,666	107,134	85,521	2,026,321	2,012,898

Notes to the Accounts for the Year Ending 31 August 25 (cont.)



Hillside Methodist Church

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 25
Chorley & Leyland Methodist Circuit	Assessment	0	(42,288)	0
Chorley & Leyland Methodist Circuit	Rent	170	0	0
Chorley & Leyland Methodist Circuit	Contribution to DONA	275	0	0
Total		445	(42,288)	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. Any appeals/collections that were in respect of related parties are marked *

Name	Details	Receipts	Payments	Balance due (from) to the Church at 31 Aug 25
Chorley Help the Homeless	Christmas Appeal	422	422	0
St Catherine's Hospice	Christmas Appeal	961	961	0
Water Aid	Lent Appeal	442	442	0
Serving in Mission	Overseas	150	150	0
Total		1,975	1,975	0

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

Photocopier -the annual cost 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 2025 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 *4.02.2026*

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 2025 were presented to the Church Council at its meeting on 4th February 2026

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

Name of the Chair of the meeting Rev K Hilsden..... Date *4/02/2026*

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 2025 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.



Hillside Methodist Church

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
PR7 6PT*

Date: *01/04/2026*