

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

	Notes to the account s	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		4,077	19,140		220		23,437
3 Income from investment properties							0
4 Assessments on Churches		133,096					133,096
5 Capital Receipts			335,208				335,208
6 Grants received							
7 Other charitable income		11,526					11,526
8 Total income		148,699	354,348		220		503,267
Expenditure							
9 Grants and donations		9,379					9,379
10 Salaries and associated costs		93,126					93,126
11 Property maintenance		13,012					13,012
12 Connexional assessment & model trust levy			110,083				110,083
13 District Assessment & Levy		38,935	17,025				55,960
14 Depreciation							
15 Office expenses		5,438					5,438
16 Other outgoings		13,952	1,117		220		15,289
17 Total charitable expenditure		173,842	128,225		220		302,287
18 Gains/(losses) on monetary investments							
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		-25,143	226,123	0	0	0	200,980
21 Transfers between funds							
22 Other gains/(losses)							
23 Net movement in funds		-25,143	226,123				200,980
24 Total funds brought forward		129,888	343,668	45,345	4,692		523,593
25 Total funds carried forward		104,745	569,791	45,345	4,692		724,573

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

	Notes to the account s	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
Income							
1	Donations and legacies						0
2	Income from monetary investments	5,050	17,738		248		23,036
3	Income from investment properties						0
4	Assessments on Churches	178,489					178,489
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	5,943					5,943
8	Total income	189,482	17,738	-	248	-	207,468
Expenditure							
9	Grants and donations	8,655					8,655
10	Salaries and associated costs	99,476					99,476
11	Property maintenance	13,073					13,073
12	Connexional assessment & model trust levy						0
13	District Assessment & Levy	38,056	17,047				55,103
14	Depreciation						0
15	Office expenses	5,970					5,970
16	Other outgoings	24,104	980		248		25,332
17	Total charitable expenditure	189,334	18,027	0	248	0	207,609
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
20	Net income/(expenditure)	148	-289	0	0	0	-141
21	Transfers between funds						0
22	Other gains/(losses)						0
23	Net movement in funds	148	-289	0	0	0	-141
24	Total funds brought forward	129,740	343,957	45,345	4,692		523,734
25	Total funds carried forward	129,888	343,668	45,345	4,692	-	523,593

Balance Sheet as at 31 August 2025

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024/25	Totals 2023/24	
	£	£	£	£	£	£	£	
Fixed Assets								
Circuit Manse & Equipment						0		R
Investment properties						0		R
Investments						0		
Total fixed assets	0	0	0	0	0	0	0	
Current Assets								
Debtors	11,442					11,442		S
Loans by the Circuit						0		
Investments with TMCP		569,791		4,692		574,483	348,360	
Central Finance Board Deposits	66,971		45,345			112,316	112,606	T
Cash at Bank and in hand	70,762					70,762	62,627	
Total current assets	149,175	569,791	45,345	4,692	0	769,003	523,593	
Current liabilities								
Creditors (due in under 1 year)	44,430					44,430		U
Grants payable within one year						0		V
Total current liabilities	44,430	0	0	0	0	44,430	0	
Net current assets/liabilities	104,745	569,791	45,345	4,692	0	724,573	523,593	
Total assets less current liabilities	104,745	569,791	45,345	4,692	0	724,573	523,593	
Long term liabilities (due after more than one year)								
Grants payable after one year						0		V
Loans to the Circuit						0		
Net assets	104,745	569,791	45,345	4,692	0	724,573	523,593	W
Funds of the Circuit								
General Fund (Unrestricted)	104,745					104,745	131,857	
Circuit Model Trust Fund (Unrestricted)		569,791				569,791	343,669	W
Designated Funds (Unrestricted)			45,345			45,345	43,376	
Total Unrestricted Funds						719,881	518,902	
Restricted Funds				4,692		4,692	4,691	
Endowment Funds					0	0		
Total Funds	104,745	569,791	45,345	4,692	0	724,573	523,593	

Signed

Susan Fisher

Circuit Treasurer

To be completed by Circuits with total income and endowments of more than £500,000

Name of Circuit: Leigh and Hindley Methodist Circuit

Circuit No 01/19

Cash flow statement for the year ended 31 August 2025

Statement of cash flows	Note	2025	2024
		£	£
Cash from operating activities			
Net cash used in operating activities		-124,678	-23,177
Cash flows from investing activities			
Dividends, interest and rents from investments		23,437	23,036
Proceeds from the sale of property, plant and equipment		335,208	
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
Net cash provided by investing activities		358,645	23,036
Cash flows from financing activities			
New borrowing			
Repayments of borrowing			
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		233,967	-141
Cash and cash equivalents at the beginning of the reporting period		523,593	523,734
Cash and cash equivalents at the end of the reporting period		757,560	523,593
		2025	2024
		£	£
Reconciliation of net income to net cash flow from operating activities			
Net income for the reporting period (as per statement of financial activities)		200,979	-141
Adjustments for:			
Depreciation and amortisation charges			
Profit on the sale of fixed assets		-335,208	
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments		-23,437	-23,036
Decrease/(increase) in stocks			
(increase)/decrease in debtors		-11,442	
increase/(decrease) in creditors		44,430	
Net cash used in operating activities		-124,678	-23,177
		2025	2024
		£	£
Analysis of cash and cash equivalent			
Cash in hand		757,560	527,591
Short term deposit (less than 3 months)			
Total cash and cash equivalents		757,560	527,591