

# THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT

England & Wales · Charity number 1130868

## Details

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Status	Registered
Legal form	Previously excepted
Registered	2009-07-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	60 Windermere Drive Skelton-In-Cleveland Saltburn-By-The-Sea Cleveland TS12 2WT
Phone	01287658441
Email	<a href="mailto:clevelandanddanbycircuit@gmail.com">clevelandanddanbycircuit@gmail.com</a>
Website	<a href="http://www.clevelandanddanbymethodists.org.uk">www.clevelandanddanbymethodists.org.uk</a>

## Activities

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**Objects:** The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

**Activities:** The management and planning of regular public acts of worship within the churches in the circuit. The provision of ministers to undertake the teaching of Christianity through sermons, courses and small groups. The provision of ministers to undertake pastoral work, visiting sick & bereaved, local industry & commercial premises. The conducting of marriages, funerals and christenings.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- North Yorkshire
- Redcar And Cleveland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£285,792	£434,498	-	-
2024-08-31	£544,692	£370,720	£1,574,663	7
2023-08-31	£222,817	£291,378	-	-
2022-08-31	£183,040	£212,436	-	-
2021-08-31	£190,771	£255,297	-	-

## Trustees

Name	Role	Appointed
<b>Rev Richard Victor Sharples</b>	Chair	2023-09-01
ALAN RICHMOND		2023-09-18
ANN ELIZABETH WOODHOUSE		2025-09-18
Ann Anderson		2025-09-18
Ann Watson		2024-09-19
BARBARA ANN TANSLEY CERT.ED		
Beryl Irene Hurren		2016-09-01
Betty Bell		2023-09-01
Brian Stephenson		2015-09-01
CHRISTOPHER JOHN SIMS		
Christine Clayton		2023-09-01
DAVID WILLIAMS		
Delia Elizabeth Liddle		2024-12-09
Denise Burdon		2020-09-01
ENA HARKER		
Eva Sykes		2023-09-01
Georgina McMahon		2023-09-01
Gillian Pearson		2015-09-01
Helen Judith Pearson		2025-12-02
Janet Coles		2015-09-01
Jason Griffiths		2020-09-01
John Harrison		2015-09-01
Judith Hathaway		2018-09-01
June Feather		2025-09-18
LAWRENCE ERNEST PEIRSON		
Molly Thwaites		2023-09-01
PAUL WELLS		2023-09-10

Name	Role	Appointed
Pamela Chester		2023-09-18
Pamela Stenson		2023-09-01
Pauline Anne Drew		2024-12-09
Phillip Darby		2018-12-01
REV KEITH WILLIAM MARTIN		2014-09-01
REV TREVOR HAIGH		
ROBERT EDWARD NEWLOVE SHAWCROSS FCA		
Rev Isabel Ann Stuart		2016-09-01
Rev Mary Elizabeth Gaston Peters		2025-09-18
Rev William Middlemiss		2019-06-06
Rosemary Taylor		2023-09-18
SHEILA JONES		2018-09-01
Sally Cook		2025-12-02
Sandra Dixon		2020-09-01
Sarah Louise Dixon		2019-09-01
Sheila Crossman		2019-09-01
Stephen Jonathan Jones		2013-09-01
Stephen Pearson		2023-09-18
Susan Elizabeth Chadwick		

**THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT**

England & Wales - Charity number 1130868

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# Accounts

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**THE METHODIST CHURCH – CLEVELAND AND DANBY CIRCUIT**  
**Registered Charity – Registration number 1130868**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS 2024/25**

**Introduction**

The Cleveland and Danby Circuit was formed on 1 September 2005, by the amalgamation of the former Cleveland and Danby Circuits.

Each of the local Methodist Churches within the area bounded by Redcar, Guisborough, Glaisdale and Hinderwell (twelve churches in all) is affiliated to the Circuit. The Circuit is in turn affiliated to the Methodist Church of Great Britain, through its Darlington District.

In accordance with the Charities Act 2006 the Circuit became registered as a Charity with the Charity Commission from 30 July 2009, because its gross annual income is above £100k, the current registration threshold. Guisborough Church is registered independently with the Charity Commission. All other Churches are expected to be registered when a timetable is agreed with the Charity Commission. Currently individual Churches submit their accounts for overview by the Circuit Property and Finance Officer.

**Structure, Governance and Management**

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the 'Constitutional Practice and Discipline of the Methodist Church' (CPD) by order of the annual conference.

**Circuit Mission Statement**

In response to the grace of God made known to us in Jesus, we commit ourselves to growing in faith and growing in mission, rooted in prayer and worship.

**Mission Objectives**

To deepen our roots in prayer and worship...

We will resource Sunday and midweek worship across the Circuit led by preachers, worship leaders and through monthly local arrangements. We will gather for Circuit services weekly online and quarterly on site. We will encourage a variety of styles and traditions, including participative 'Café' worship.

We will undergird all that we do with prayer, circulate a Prayer Bulletin each month and develop a regular Circuit Prayer Meeting.

To grow in faith...

We have committed to a four-year programme focusing on each of the twelve dimensions of the Methodist Way of Life in turn, led by a Circuit MWO L Enabler.

We will support and encourage churches to hold regular house groups, prayer meetings and bible studies.

To grow in mission...

We continue to resource and support our New Place for New People project at Loftus through a period of transition towards becoming Hope Church, East Cleveland.

We seek to learn from the Hope Ministry Team and look for ways and places to do mission, with particular regard to youth and children's work and to church at the margins.

We continue to encourage all churches to prepare and regularly review mission action plans as a necessary part of any application for Circuit support for assessments or property work.

Ministry in the Southern Section continues to be led by a Lay Pastor and Presbyteral Minister in oversight. The Lay Pastor is now accredited and has dispensation to preside at Holy Communion.

We are exploring how the practice of pilgrimage can be part of the mission of our Churches in the Esk Valley.

Our Circuit Eco/Poverty task group has met on three occasions during this year, and helped put on a successful Eco Thrift Fair in Redcar.

We remain committed to provide training and develop a culture which makes our Churches safe and inclusive.

We are actively looking for what we can do better together than apart, as clusters of churches and with churches of other denominations, continuing to partner in organisations including Footprints in to Community (Redcar and Cleveland) and The Bridge (Guisborough).

All of this, we will support with:

Good communication - actively looking for ways to share learning, good practice, events and inspiring stories across the Circuit through the Circuit Plan Magazine, Circuit e-bulletin and Circuit Facebook page. As a key tool for this, we maintain an up-to-date Circuit Directory and Circuit mail list ensuring we are abiding by good data protection practice. We have identified a need for a Communications Officer to help deliver better communication.

Good team working – with Staff and Circuit Leadership Teams which are a mix of lay and ordained, stipendiary and voluntary, and which enable Supernumerary Ministers to make a vital contribution.

Good organisation and governance – through employing a Circuit Property and Finance Officer and a Circuit Administrator, and through appointing and supporting a range of key volunteer roles, including Circuit Stewards, Tutor, Secretary of the Preachers and Worship Leaders' meeting, Safeguarding Officer, MWoL Enabler and Climate/Poverty task group Co-Convenors.

#### **Achievements during the Year**

- Delivery of Methodist Way of Life programmes for Prayer, Notice and Worship;
- We have sustained a monthly Circuit Prayer Meeting which moves around the Circuit.
- A Labyrinth at Marske and a new Open the Book Team at Skelton;
- Circuit presence at Cleveland Pride Festival in Saltburn for a second year, with most of the Circuit's churches now registered for same-sex weddings;
- New Warm Spaces in our churches, as well as sustaining Food Banks/Groceries;
- Building a stronger Safeguarding culture, and making progress with DBS checking, training and recruitment;
- Bible studies, prayer groups and mission conversations;
- Supporting Saltburn, Hinderwell, Guisborough, Glaisdale Head and Danby with changes to their buildings for the purposes of mission;
- Appointment and welcome of Rev Meg Peters, (as a Minister of another Church or Conference) in the Redcar/Guisborough Section of the Circuit.

## **Statement of Trustees' Responsibilities**

The Property and Finance Officer works on behalf of The Trustees and is accountable to them. They work for and advise The Trustees to assist them in meeting the obligations and requirements upon them as Trustees. The Property and Finance Officer handles the day-to-day management of the finances of the Circuit, oversees its accounting and prepares its budgets and forecasts for the Trustees. The role also involves management and maintenance of the Circuits properties on behalf of The Trustees.

The Trustees are responsible for production of the Trustee' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources, and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing operations of the charity unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have taken due regard to guidance published by the Charity Commission on public benefit.

## **Risk Management**

The Trustees have reviewed the principal risks affecting the operations at the March 2020 Circuit meeting, and have concluded that there are effective measures in place to mitigate those risks. There have been no changes in operational procedures since then.

Policy and procedures in relation to the following are detailed within the Methodist Organisations 'The Constitutional Practice and Discipline of the Methodist Church Volume 2':

- Internal financial controls
- Serious incident reporting
- Internal Risk Management
- Trustee expenses

## Financial Results

1. The attached financial statements have been prepared in accordance with the 'Accounting and Reporting by Charities Preparing Their Accounts in Accordance With the Financial Standard Applicable in the UK and Republic of Ireland (FRS 102)' issued in October 2019, and the latest model circuit accounts prepared by the Trustees for Methodist Church Purposes. In particular, they have been prepared on the accruals basis.
2. In following the latest model circuit accounts, a single statement of financial activities and a single balance sheet have been prepared, covering all funds under the control of the Circuit Meeting, including the Model Trust Fund.
3. The balance sheet shows total funds at 31 August 2025 were £1,425,957 which were allocated between fund categories as follows:

31.8.25		31.8.24
£		£
57,389	Unrestricted Funds	49,460
Nil	Endowments	Nil
38,933	Restricted Funds	38,181
855,000	Manses at Valuation	1,200,000
Nil	Designated Funds	Nil
474,635	Model Trust Fund	287,022
	Other	
<b>1,425,957</b>		<b>1,574,633</b>

4. The balance sheet change for the year on unrestricted funds was an increase of £7,929.
5. The Model Trust Fund is a restricted fund, which may only be used for purposes defined by Methodist Church Standing Orders. The Model Trust Fund showed an increase £187,613 upon the year before. This was due to the sale of the 1 Bridge Green Manse in Danby.  
The proceeds of the sale of part of Saltburn Church are being held in the Model Trust Fund and will be made available back to Saltburn Church as their refurbishment of the remaining part of their building progresses.

## Post Balance Sheet Event

There are no post balance sheet events

## Reserves Policy

The reserves policy relates to all the funds for which the Circuit Meeting is responsible as trustees of the charity.

The aim of this policy is twofold:

- To secure and sustain the Circuit's viability and future;
- To give reassurance to the affiliated churches and their members, and to the public, that the Circuit intends to use all of the money coming into its care for the purposes of the charity.

### Circuit Unrestricted General Fund

Under the Standing Orders of the Methodist Church, the Circuit is required to meet its financial obligations for the support of its ministers, the maintenance of its manses, and its contributions to the District and the Connexion. The total cost of these in the last financial year was £177,452.

The Unrestricted General Fund also covers financial obligations due from the employment of a Lay Pastor, Circuit Administrator and Property and Finance Officer, along with other general Circuit expenditure

The reserves policy for the Unrestricted General Fund is £55,000. This figure roughly equates to a quarter of annual expenditure out of the Unrestricted General Fund.

### Model Trust Fund

This fund derives primarily from the sale of chapels and manses, and the Methodist Conference controls its use under "The Constitutional Practice & Discipline of the Methodist Church", mainly SO 915, 916 & 917. This restriction is an internal regulation, which permits the fund to be used for a variety of purposes as approved by the Circuit meeting.

After deduction of sale costs and Methodist Church levies the following net proceeds of sale entered the Model Trust Fund from sale of property during the year: £225,518.

The funds held in the Model Trust Fund (including those realised from property sales) have been earmarked by the trustees as follows:

- For general Circuit purposes, including maintenance of manses, under Standing Order 917;
- Grants to affiliated churches for future property schemes;
- Support on assessments for those Churches struggling to achieve their full assessment;
- Ongoing support for the East Cleveland project (now known as Hope Church East Cleveland), including employment of its lay workers.
- The proceeds from the sale of part of Saltburn Church are being held in the Model Trust Fund and made available back to Saltburn Church as refurbishment of their remaining part of the building progresses;

Proposals to release funds from the Model Trust Fund are considered by the Circuit Meeting as and when required.

Projects are submitted by the Circuit's churches for property schemes using an online system after the Circuit Meeting has approved to release grants from the Model Trust fund.

### Other Restricted Funds

All restricted funds are utilised only for the purposes specified by the donors.

The principal funds held in Restricted Funds at the year-end September 2024 to August 2025 were:

- Circuit Layworker's Fund (end of year balance £6,381) to fund Hope Church East Cleveland.

- Pioneer Fund (end of year balance £24,000) – grant funding that has come in from District and Connexion to fund the 5 year Pioneer phase of Hope Church.
- New Places For New People Fund (end of year balance £518) to fund Hope Church East Cleveland.
- Education & Youth Fund (end of year balance £708) – To support education and youth activities
- Benevolent Fund (end of year balance £250) – Support for the needy, including refugees and asylum seekers.
- Mission and Discipleship Fund (end of year balance £6,776) – To support mission and discipleship.
- Home and Overseas Missions (end of year balance £0) – Donations collected for submission to Connexion for these funds.

#### Endowment Funds

All the Circuits Endowments are closed and the monies realised for Circuit use.

#### Designated Funds

Designated funds can only be used for the purpose to which they were designated.

The Circuit currently has no Circuit Designated Funds.

Approved by the Trustees at a Circuit Meeting on 16/3/26 , and signed on 16/3/26  
their behalf by

**Rev Richard Sharples, Superintendent Minister**



## Legal and Administrative Particulars

### **Trustees of the Circuit (Members of the Circuit Meeting) September 2024 – August 2025**

The Trustees of the Circuit, who are listed below, met regularly (four times in the year) in the Circuit Meeting. This was the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders.

This list is not always representative of the Trustees of the Circuit in the following year. To see current Trustees for the year 2025 to 2026 it will be necessary to look on the relevant part of the Charity Commission website.

#### **Circuit Ministers:**

Rev. Richard Sharples (Superintendent Minister)  
Rev. Kevin Highfield

#### **Circuit Lay Pastors:**

Mr Paul Wells (Circuit Lay Pastor)  
Emma Dacey (Pioneer Pastor – Hope Church East Cleveland)

#### **Circuit Stewards:**

Ms Sandie Dixon  
Mr. John Harrison (also Synod Rep)  
Mrs Liz Chadwick  
Rev. Isabel Stuart

#### **None Voting Circuit Officers:**

Mrs Yvonne Holden – Circuit Administrator  
Mr Martin McLachlan – Circuit Property and Finance Officer

#### **Church Representatives:**

Brotton	Mr. David Williams – Treasurer Mrs. Pam Chester – Church Representative Mr. Phil Darby – Steward
Danby	Mrs. Sheila Jones - Steward Mrs. Ann Watson – Church Representative Mr. Steve Jones – Church Treasurer
Glaisdale Head	Mrs. Pauline Drew – Church Representative Mrs Delia Liddle – Treasurer Mrs Ena Harker – Church Representative
Guisborough	Rev. Isabel Stuart – Steward Mr Jason Griffiths - Treasurer
Hinderwell	Mrs. Ann Southgate – Steward
Lealholm	Mrs. Molly Thwaites– Treasurer Mr. John Harrison – Church Representative Mr. Laurie Pearson – Steward
Marske	Mrs. Christine Clayton - Steward Mr. Stephen Pearson – Treasurer Mrs. Gillian Pearson – Church Representative
Newcomen	Mrs. Judith Hathaway – Steward Mrs. Rosemary Taylor – Church Representative
New Marske	Mrs. Barbara Tansley - Steward

Saltburn	Mrs. Janet Coles - Treasurer Mrs. Beryl Hurren – Church Representative Mr. Alan Richmond – Church Representative
Skelton	Mrs. Glenis Plumtree - Treasurer Mrs. Helen Pearson - Steward Mrs. Gina McMahon – Steward Mrs Eva Sykes - Steward
Zetland Park	Mrs. Denise Burden – Church Representative Mr. Robert Shawcross – Treasurer Ms. Sarah Dixon – Steward Mrs. Ann Woodhouse – Church Representative Mr. John Sims – Treasurer

**Supernumerary Ministers:**

Rev. Keith Martin  
Rev. Isabel Stuart (also Circuit Steward)  
Rev. Trevor Haigh (District Ecumenical Officer)  
Rev. Bill Middlemiss  
Rev Betty Bell

**Other Members:**

Mrs Sheila Crossman MHA Representative  
Mr Brian Stephenson – Connexional Funds Treasurer  
Mrs Pamela Stenson – LP/WL Secretary

**Superintendent Minister:**

Rev Richard Sharples, 60 Windermere Drive, Skelton, TS12 2WT

**Independent Examiners:**

Draycott and Kirk LLP, 82 Westgate, Guisborough, TS14 6AP

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE

**Accounts**

Mr Martin McLachlan (Circuit Property and Finance Officer)

**Solicitors:**

Sintons, The Cube, Barrack Road, Newcastle Upon Tyne, NE4 6DB

**Property Advisors:**

Bell Snoxell Building Consultants Ltd, Mortar Pit Farm, Sneatonthorpe, Whitby.  
YO22 5JG

Charity Registration No. 1130868

**The Methodist Church - Cleveland and Danby Circuit**

**FINANCIAL STATEMENTS**

For Year Ending 31 August 2025

DRAYCOTT & KIRK LLP  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

**THE METHODIST CHURCH**  
**STANDARD FORM OF ACCOUNTS**  
**ACCRUALS BASIS**

Cleveland and Danby	Circuit
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**FOR THE YEAR ENDED**  
**31 AUGUST 2025**

Darlington	District	Circuit no	..13/07
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Registered Charity number

1130868
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Ministers:

Rev R V Sharples (Superintendent)
Rev K Highfield

Circuit Stewards:

Rev I Stuart
Mrs S E Chadwick
Ms S Dixon
Mr J Harrison

Treasurer:

Mr M McLachlan
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	2024/25 Unrestricted Funds			2024/25 Restricted & Endowment Funds		Total 2024-25 £
		General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	
<b>Income</b>							
Donations and legacies		833					833
Income from monetary investments	5	2,441	21,488				23,929
Income from investment property	6	14,400					14,400
Assessments on Churches	7	208,662					208,662
Grants	8				32,000		32,000
<b>Total from charitable activities</b>		<b>226,336</b>	<b>21,488</b>	<b>0</b>	<b>32,000</b>	<b>0</b>	<b>279,824</b>
Other charitable income	9	0	0				0
<b>Total from Charitable income</b>		<b>226,336</b>	<b>21,488</b>	<b>0</b>	<b>32,000</b>	<b>0</b>	<b>279,824</b>
Other income	10	2,310			3,658		5,968
<b>Total income and endowments</b>		<b>228,646</b>	<b>21,488</b>	<b>0</b>	<b>35,658</b>	<b>0</b>	<b>285,792</b>
<b>Expenditure</b>							
Grants and donations	11	30	22,000		3,464		25,494
Salaries and associated costs	12	156,809			35,904		192,713
Property	13	37,830			263		38,093
Office expenses	14	4,345					4,345
District Assessment & Levy	15	42,760	123,777				166,537
Other Outgoings	16	1,080	961	0	5,275		7,316
<b>Total charitable expenditure</b>		<b>242,854</b>	<b>146,738</b>	<b>0</b>	<b>44,906</b>	<b>0</b>	<b>434,498</b>
<b>Net income/(expenditure) before investments</b>		<b>(14,208)</b>	<b>(125,250)</b>	<b>0</b>	<b>(9,248)</b>	<b>0</b>	<b>(148,706)</b>
Gains/(losses) on revaluation/sale of properties	17	0					0
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(14,208)</b>	<b>(125,250)</b>	<b>0</b>	<b>(9,248)</b>	<b>0</b>	<b>(148,706)</b>
Transfers between funds		(322,863)	312,863		10,000		0
Other gains/(losses)							
<b>Net movement in funds</b>		<b>(337,071)</b>	<b>187,613</b>	<b>0</b>	<b>752</b>	<b>0</b>	<b>(148,706)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,249,460	287,022	0	38,181	0	1,574,663
Less: Future installments of grants							
<b>Total funds carried forward</b>		<b>912,389</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>1,425,957</b>

Cleveland and Danby Circuit

..13/07

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 2025 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	18	525,000					525,000
Investment properties	18	330,000					330,000
Investments							0
<b>Total fixed assets</b>		<b>855,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,000</b>
<b>Current Assets</b>							
Debtors	19	8,035	1,721				9,756
Trustees for Methodist Church Purposes	20		472,914				472,914
Central Finance Board Deposits	21	60,551					60,551
Cash at Bank and in hand	21	8,979	0	0	38,933		47,912
<b>Total current assets</b>		<b>77,565</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>591,133</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	22	20,176	0	0	0	0	20,176
Grants payable within 2024-25							0
<b>Total current liabilities</b>		<b>20,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,176</b>
<b>Net current assets/liabilities</b>		<b>57,389</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>570,957</b>
<b>Total assets less current liabilities</b>		<b>912,389</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>1,425,957</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2024-25							0
							0
							0
<b>Net assets</b>		<b>912,389</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>1,425,957</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		912,389					912,389
Circuit Model Trust Fund (Unrestricted)			474,635				474,635
Designated Funds (Unrestricted)	23			0			0
<b>Total Unrestricted Funds</b>							<b>1,387,024</b>
Restricted Funds	24				38,933		38,933
Endowment Funds						0	0
<b>Total Funds</b>		<b>912,389</b>	<b>474,635</b>	<b>0</b>	<b>38,933</b>	<b>0</b>	<b>1,425,957</b>

Signed

*Martin Maclean*

Circuit Treasurer

## Statement of cash flows for the year to 31 August 2025

	2024/25	2023/24
<b>Operating activities</b>		
Net income/(expenditure)	(153,969)	(133,857)
Adjustments for:		
(Increase)/decrease in debtors	5,275	(4,598)
Increase/(decrease) in creditors	(11,430)	(10,899)
<b>Total cash from operating activities</b>	<u>(160,124)</u>	<u>(149,354)</u>
<b>Investing activities</b>		
Receipts from sale of property, plant and equipment	335,863	268,229
Income from investment property	14,400	9,600
Loss on revaluation of property	0	30,000
<b>Total cash from investing activities</b>	<u>350,263</u>	<u>307,829</u>
<b>Net increase in cash and cash equivalents</b>	<b>190,139</b>	<b>158,475</b>
Cash and cash equivalents at the beginning of the year	391,238	232,763
<b>Cash and cash equivalents at the end of the year</b>	<b>581,377</b>	<b>391,238</b>

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

	Notes to the accounts	2023/24 Unrestricted Funds			2023/24 Restricted & Endowment Funds		Total 2023-24 £
		General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	
<b>Income</b>							
Donations and legacies		600					600
Income from monetary investments	5	2,537	10,958				13,495
Income from investment property	6	9,600					9,600
Assessments on Churches	7	199,768					199,768
Grants	8				34,000		34,000
<b>Total from charitable activities</b>		<b>212,505</b>	<b>10,958</b>	<b>0</b>	<b>34,000</b>	<b>0</b>	<b>257,463</b>
Other charitable income	9	1,345	266,884				268,229
<b>Total from Charitable income</b>		<b>213,850</b>	<b>277,842</b>	<b>0</b>	<b>34,000</b>	<b>0</b>	<b>525,692</b>
Other income	10	15,159			3,841		19,000
<b>Total income and endowments</b>		<b>229,009</b>	<b>277,842</b>	<b>0</b>	<b>37,841</b>	<b>0</b>	<b>544,692</b>
<b>Expenditure</b>							
Grants and donations	11		42,477		3,770		46,247
Salaries and associated costs	12	142,968			22,868		165,836
Property	13	39,914			3,412		43,326
Office expenses	14	5,089					5,089
District Assessment & Levy	15	42,760	64,821				107,581
Other Outgoings	16	1,511	331	0	799		2,641
<b>Total charitable expenditure</b>		<b>232,242</b>	<b>107,629</b>	<b>0</b>	<b>30,849</b>	<b>0</b>	<b>370,720</b>
<b>Net income/(expenditure) before investments</b>		<b>(3,233)</b>	<b>170,213</b>	<b>0</b>	<b>6,992</b>	<b>0</b>	<b>173,972</b>
Gains/(losses) on revaluation/sale of properties	17	(30,000)					(30,000)
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(33,233)</b>	<b>170,213</b>	<b>0</b>	<b>6,992</b>	<b>0</b>	<b>143,972</b>
Transfers between funds				(8,455)	8,455		0
Other gains/(losses)							
<b>Net movement in funds</b>		<b>(33,233)</b>	<b>170,213</b>	<b>(8,455)</b>	<b>15,447</b>	<b>0</b>	<b>143,972</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,282,693	116,809	8,455	22,734	0	1,430,691
Less: Future installments of grants							
<b>Total funds carried forward</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>

Cleveland and Danby Circuit

..13/07

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 2024 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	18	870,000					870,000
Investment properties	18	330,000					330,000
Investments							0
<b>Total fixed assets</b>		<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>
<b>Current Assets</b>							
Debtors	19	13,765	1,266				15,031
Trustees for Methodist Church Purposes	20		295,756				295,756
Central Finance Board Deposits	21	51,736					51,736
Cash at Bank and in hand	21	5,565	0	0	38,181		43,746
<b>Total current assets</b>		<b>71,066</b>	<b>297,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>406,269</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	22	21,606	10,000	0	0	0	31,606
Grants payable within 2023-24							0
<b>Total current liabilities</b>		<b>21,606</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,606</b>
<b>Net current assets/liabilities</b>		<b>49,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>374,663</b>
<b>Total assets less current liabilities</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2023-24							0
<b>Net assets</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,249,460					1,249,460
Circuit Model Trust Fund (Unrestricted)			287,022				287,022
Designated Funds (Unrestricted)	23			0			0
<b>Total Unrestricted Funds</b>							<b>1,536,482</b>
Restricted Funds	24				38,181		38,181
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>

Signed

*Martin M. Yachlan*

Circuit Treasurer

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2025

### 1 Accounting Convention

The financial statements have been prepared in accordance with the charities governing document and "Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019)". The charity is a public benefit entity as defined by FRS 102.

The accounts have been prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared on the basis of historical cost modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. 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

#### Income Recognition

Income is included in the statement of Financial Activities (SOFA) of 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original agreed terms.

#### 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

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

The freehold property is shown in the accounts at 2024 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. Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

#### Investments

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

#### Debtors and Prepayments

Debtors relate to the payment of the September stipend in August.

#### Creditors and Accruals

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

### 4 Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only effects that period, or in the period of revision and future periods where the provision effects both current and future periods.

## Cleveland and Danby Circuit

### Notes to the Accounts for the year ending 31 August 2025

#### Income and Expenditure Notes:

#### 5 Income from Monetary Investments

Interest	General Fund		CMT	
	2024/25	2023/24	2024/25	2023/24
Interest CAF/CFB/TMCP	2,441	2,537	21,488	10,958

#### 6 Income from Investment Property

The trustees have determined that the Windermere Drive property listed below will no longer be retained as a rental property. The manse is now occupied by the Minister in Skelton section of Circuit.

Letting Income	General Fund	
	2024/25	2023/24
10 Bracken Crescent	14,400	9,600
<b>Total</b>	<b>14,400</b>	<b>9,600</b>

#### 7 Assessments on Churches

The Circuit comprises of 12 churches, each is assessed for a contribution to meet overall net costs of the Circuit.

In making it's assessment, budgeted income from investment income (including property letting) and confirmed external grants is taken into account.

The assessment requires an annual contribution from the Circuit Model Trust Fund. An assessment on churches is annually determined by the Circuit using a formulaic method which takes into account the October number of members in each church and the annual average number weekly attending each church. Assessments are paid monthly in advance and are treated as prepayments on a receivable basis. If any church has not paid it's assessment by the due date the sum in question is also treated as a creditor.

Church	General Fund	
	2024/25	2023/24
Guisborough	52,503	57,525
Zetland Park	23,649	22,473
Newcomen	20,820	19,350
Marske	29,842	28,525
New Marske	6,252	6,173
Saltburn	18,338	12,000
Skelton	10,000	9,926
Brotton	6,900	4,700
Hinderwell	10,286	11,570
Danby	14,500	14,000
Lealholm	10,572	8,400
Glaisdale Head	5,000	5,126
<b>Total</b>	<b>208,662</b>	<b>199,768</b>

#### 8 Grants Receivable

Grants	Restricted	Restricted
	2024/25	2023/24
District Seedcorn Grant	2,000	0
Ballanger Trust Hope	10,000	10,000
Pioneer Fund	20,000	24,000
<b>Total</b>	<b>32,000</b>	<b>34,000</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### Income and Expenditure Notes:

#### 9 Other charitable income

	General	CMT	General	CMT
	2024/25	2024/25	2023/24	2023/24
Sale of Saltburn Church				180,641
Sale of Skinningrove Church				86,243
Sale of items from Skinningrove Church			1,345	
<b>Total</b>	0	0	1,345	266,884

#### 10 Other charitable activities

	General	Restricted	General	Restricted
	2024/25	2024/25	2023/24	2023/24
C&D Churches donations - Property		55		230
C&D Churches donations-Aux FSPD		30		230
C&D Churches donations- LWPT				55
C&D Churches donations - MMHS		30		180
C&D Churches donations - MHA		845		724
MWIB		1,343		1,215
Home Missions		199		554
Overseas Missions		236		653
Harvest (for Hope)		187		
Newcomen Circuit Service (for Footprints)		288		
Missions & Discipleship		445		
Hinderwell repayment of roof repairs			4,795	
Saltburn repayment of sale fees			10,364	
Leaving gift collections	810			
Danby Manse repayment of sales fees	1,276			
Brotton repayment of loan	224			
<b>Total</b>	2,310	3,658	15,159	3,841

#### 11 Grants and Donations to Churches

	General	CMFT	General	CMFT
	2024/25	2024/25	2023/24	2023/24
Glaisdale				12,477
Danby				10,000
Saltburn		22,000		20,000
<b>Total</b>	0	22,000	0	42,477

	General	Restricted	General	Restricted
	2024/25	2024/25	2023/24	2023/24
Donations				
C&D Churches donations - Property		55		230
C&D Churches donations-Aux FSPD		30		230
C&D Churches donations- LWPT				55
C&D Churches donations - MMHS		30		180
C&D Churches donations - MHA		845		724
MWIB		1,343		1,395
Home Missions		294		459
Overseas Missions		392		497
Harvest (For Hope)		187		
Newcomen Circuit Service (for Footprints)		288		
Sundry donation	30			
<b>Total</b>	30	3,464	0	3,770

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### Income and Expenditure Notes:

#### 12 Salaries and Associated costs

Stipends	General Fund	
	2024/25	2023/24
Stipends	65,142	61,372
NI Contributions	7,133	5,959
Pension Fund Contributions	12,408	15,624
Post/Print/Stat	47	80
Sundry Expenses	1,102	218
Telephone	2,030	2,090
Travelling	4,897	1,531
Apprenticeship levy	331	309
Supernumerary	4,376	3,521
Relocation expenses	2,445	0
Leaving gifts	810	0
<b>Total</b>	<b>100,721</b>	<b>90,704</b>

No. of staff                      2              3

#### Property & Finance Officer, Administrator, Lay Pastor & Layworker

	2024/25					2023/24				
	General	General	General	Restricted	Total	General	General	General	Restricted	Total
	Administrator	Property & Finance	Lay Pastor	Lay worker		Administrator	Property & Finance	Lay Pastor	Lay worker	
Salary	12,896	21,663	12,896	32,538	79,993	12,194	20,844	11,924	21,340	66,302
Employers NI	800	2,054	800	1,967	5,621	428	1,621	402	455	2,906
Pension				838	838				640	640
Apprentice Levy	64	108	64	163	399	66	66	66	134	332
Travelling	10	1,118	2,439		3,567		1,668	2,129	107	3,904
Telephone	228			138	366	263				263
Post/Print/Stat	186	277	131		594		215			215
Payroll Fee	87	87	87	260	521	96	96	96	192	480
Misc expenses			93		93			90		90
<b>Total</b>	<b>14,271</b>	<b>25,307</b>	<b>16,510</b>	<b>35,904</b>	<b>91,992</b>	<b>13,047</b>	<b>24,510</b>	<b>14,707</b>	<b>22,868</b>	<b>75,132</b>

No. of staff                      1              1              1              3                              1              1              1              2

<b>Total Stipends and salaries</b>	<b>156,809</b>	<b>35,904</b>	<b>192,713</b>	<b>165,836</b>
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## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### Income and Expenditure Notes:

#### 13 Property

2024/25 General Fund									
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Legal fees re sale of Manse	Total
10 Bracken Cr			555	400			810		1,765
25 Cartmel Rd	1,559	329	8,630		137	48	578		11,281
60 Windermere Dr	2,896	559	1,359		137	60	730		5,741
1 Bridge Green	416	109	660		297	42	151	9,137	10,812
Equipment									0
Yr End Adj							77		77
<b>Total</b>	<b>4,871</b>	<b>997</b>	<b>11,204</b>	<b>400</b>	<b>571</b>	<b>150</b>	<b>2,346</b>	<b>9,137</b>	<b>29,676</b>

2023/24 General Fund									
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Legal fees	Total
10 Bracken Cr	715	41	10,562		1,128	226	627		13,299
25 Cartmel Rd	1,771	261	467		483	40	416		3,438
60 Windermere Dr	3,001	456	671			60	915		5,103
1 Bridge Green	2,702	687	827		1,160	797	1,312		7,485
Equipment							229		229
Yr End Adj							(104)		(104)
<b>Total</b>	<b>8,189</b>	<b>1,445</b>	<b>12,527</b>	<b>0</b>	<b>2,771</b>	<b>1,123</b>	<b>3,395</b>	<b>0</b>	<b>29,450</b>

#### Other Church Property

2024/25							
Other Property	General Fund						Restricted
	Prof fees	Gas & Elec	Insurance	Maintenance	Quin Insp	Total	Maintenance
Guisborough Church	7,328					7,328	
Brotton Church	224					224	
New Marske Church					375	375	
Hinderwell Church	227					227	
Hope 4 East Cleveland						0	263
<b>Total</b>	<b>7,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375</b>	<b>8,154</b>	<b>263</b>

2023/24							
Other Property	General Fund						Restricted
	Prof fees	Gas & Elec	Insurance	Maintenance	Quin Insp	Total	Council tax
Saltburn Church	424					424	
Skinningrove Church	410	825	2,155	918		4,308	
Skelton Church					540	540	
Hinderwell Church	397			4,795		5,192	
Hope 4 East Cleveland						0	3412
<b>Total</b>	<b>1,231</b>	<b>825</b>	<b>2,155</b>	<b>5,713</b>	<b>540</b>	<b>10,464</b>	<b>3,412</b>

Total Property 2024/25 - Restricted 263  
 Total Property 2024/25 - General Fu 37,830

Total Property 2023/24 - Restricted 3,412  
 Total Property 2023/24 - General Fund 39,914

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### Income and Expenditure Notes:

#### 14 Office Expenses

	General Fund	
	2024/25	2023/24
Circuit plan	120	66
Admin post/print/stat	586	203
Admin computer software	490	531
Independent exam fee	2,400	2,424
Accountancy Fee	684	1,800
Admin monthly bank charges	65	65
<b>Total</b>	<b>4,345</b>	<b>5,089</b>

#### 15 District Assessments & Levy

	2024/25		
	General	CMTF	Total
Connex Assessment	39,681		39,681
District Assessment	3,079		3,079
Levy on CMTF		13,432	13,432
CPF Levy- sale Saltburn Church			0
CPF Levy- sale Skinningrove Church			0
CPF levy -sale Danby Manse		110,345	110,345
<b>Total</b>	<b>42,760</b>	<b>123,777</b>	<b>166,537</b>

	2023/24		
	General	CMTF	Total
	39,681		39,681
	3,079		3,079
		3,316	3,316
		48,256	48,256
		13,249	13,249
			0
	42,760	64,821	107,581

#### 16 Other Outgoings

	2024/25				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		961			961
Local Preacher Exps	269				269
Other Circuit Exps	811				811
Darlington NPNP Fund				759	759
Mission & Discipleship				2,682	2,682
Hope4east Cleveland expenses				134	134
Seedcorn Grants Fund				1,700	1,700
<b>Total</b>	<b>1,080</b>	<b>961</b>	<b>0</b>	<b>5,275</b>	<b>7,316</b>

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		331			331
Local Preacher Exps	505				505
Other Circuit Exps	1,006				1,006
Mission & Discipleship				751	751
Hope4east Cleveland expenses				48	48
<b>Total</b>	<b>1,511</b>	<b>331</b>	<b>0</b>	<b>799</b>	<b>2,641</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

Income and Expenditure Notes:

### 17 Valuation/sale of Property

	2024/25				
	General Fund	CMTF	Designated	Restricted	Total
Valuation of 25 Cartmel Road					0
Valuation of 60 Windermere Drive					0
Valuation of 1 Bridge Green					0
<b>Total</b>	0	0	0	0	0

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
					0
Valuation of 25 Cartmel Road	15,000				15,000
Valuation of 60 Windermere Drive	(15,000)				(15,000)
Valuation of 1 Bridge Green	30,000				30,000
<b>Total</b>	30,000	0	0	0	30,000

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### Income and Expenditure Notes:

#### 18 Fixed Assets - Circuit Manses @ Cost or valuation

Manse	2024/25						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			225,000				225,000
1 Bridge Green							0
10 Bracken Cres	330,000						330,000
60 Windermere Dr			300,000				300,000
<b>Total</b>	<b>330,000</b>	<b>0</b>	<b>525,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,000</b>

Manse	2023/24						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			225,000				225,000
1 Bridge Green			345,000				345,000
10 Bracken Cres	330,000						330,000
60 Windermere Dr			300,000				300,000
<b>Total</b>	<b>330,000</b>	<b>0</b>	<b>870,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>

During the year Bridge Green manse was sold for £345,000.

Valuation of Bracken Cr manse based on Bell-Snoxell valuation @2023

Valuation of Cartmel Rd and Windermere Dr manses based on Bell-Snoxell valuation @2024

The Trustees believe that there has not been any other material change in the manses values up to 31st August 2024.

#### 19 Current Assets - Debtors

	2024/25				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	3,842				3,842
Other pre-payments	169				169
Assessmnets due	4,024				4,024
CMTF interest due		1721			1,721
<b>Total</b>	<b>8,035</b>	<b>1,721</b>	<b>0</b>	<b>0</b>	<b>9,756</b>

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	7,002				7,002
Other pre-payments	596				596
Assessments due	6,167				6,167
CMTF interest due		1266			1,266
<b>Total</b>	<b>13,765</b>	<b>1,266</b>	<b>0</b>	<b>0</b>	<b>15,031</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

Balance Sheet Notes:

20 Current Assets - TMCP

	2024/25	2023/24
CMTF 10895	472,914	295,756

21 Current Assets - Central Finance Board (CFB) and Bank/Cash Balances

	2024/25				
	General Fund	CMTF	Designated	Restricted	Total
CFB	60,551				60,551
CAF bank	8,979		0	38,933	47,912
Cash in hand					0
WM & HM Cash in hand				0	0
<b>Total</b>	<b>8,979</b>	<b>0</b>	<b>0</b>	<b>38,933</b>	<b>47,912</b>

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
CFB	51,736				51,736
CAF bank	5,535		0	37,930	43,465
MWIB Cash in hand	30				30
WM & HM Cash in hand				251	251
<b>Total</b>	<b>5,565</b>	<b>0</b>	<b>0</b>	<b>38,181</b>	<b>43,746</b>

22 Current Liabilities

	2024/25				
	General Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	14,879				14,879
Preachers expenses	51				51
Ministers & Staff exps	2,236				2,236
Sundry Creditors	221				221
Accountancy provision	600				600
Independent exam fee provision	2,100				2,100
Manse Utilities & Rates	39				39
Leaving gift	50				50
<b>Total</b>	<b>20,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,176</b>

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	15,783				15,783
Ministers & Staff exps	642				642
Sundry Creditors	896				896
Accountancy provision	1,800				1,800
Independent exam fee provision	2,310				2,310
Manse Utilities & rates	175				175
Grats to Danby Church Window repairs		10,000			10,000
<b>Total</b>	<b>21,606</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>31,606</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2025

### 23 Designated Fund Analysis

	C&D Mission Fund	Total
B/fwd from 2023/24	0	0
Donated 2024/25		0
Transfer to Mission & Discipleship	0	0
Expenditure 2024/25		0
C/fwd	0	0

Included in the CMTF is the sale and refurbishment Fund for Saltburn Church

	CMTF	Total
B/fwd from 2023/24	115,739	115,739
CMTF Levy	(5,234)	(5,234)
Transfer to Saltburn Church	(22,000)	(22,000)
Interest received on balance	4,771	4,771
TMCP management fee	(375)	(375)
C/fwd	92,901	92,901

### 24 Restricted Funds Analysis

	B/fwd from 2023/24	Donations received 2024/25	Grants received 2024/25	from Pioneer Fund	Transfer from TMCP	Expenditure	Grants Trans 2024/25	Donations Trans 2024/25	C/fwd
Home & overseas Missions	251	435						(686)	0
Education Fund	708								708
Lay worker Fund	2,419		10,000	20,000	10,000	(36,038)			6,381
Benvolent Fund	250								250
Pioneer Fund	24,000		20,000	(20,000)					24,000
MwIB	0	1,343						(1,343)	0
C&D Church Donations	0	115						(115)	0
Mission & Discipleship	9,013	445				(2,682)			6,776
Darlington NPNP Fund	1,540					(1,022)			518
MHA	0	845						(845)	0
Seedcorn Grant	0		2,000			(1,700)			300
Harvest (For Hope)	0	187						(187)	0
Newcomen Circuit Service (for Footprints)	0	288						(288)	0
<b>Total</b>	<b>38,181</b>	<b>3,658</b>	<b>32,000</b>	<b>0</b>	<b>10,000</b>	<b>(41,442)</b>	<b>0</b>	<b>(3,464)</b>	<b>38,933</b>

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2025

### 25 Payments to Trustees

**Payments to Trustees**

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting

	2024/25	2023/24
£	Nil	Nil

Number of trustees who were paid expenses

	2024/25	2023/24
	11	12

Nature of the expenses

Expense payments primarily relate to reimbursement for travel, postage, training, stationery costs & minor manse maintenance.

Total amount paid

	2024/25	2023/24
£	10,388	9,856

### 26 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£  
£

	2024/25	2023/24
	2,100	2,424
	600	1800

### 27 Paid employees

**Staff Costs paid during the year were :**

Gross wages, salaries and benefits in kind

Employer's National Insurance Costs

Pension Costs

**Total staff costs**

£  
£  
£  
£

	2024/25	2023/24
	145,135	127,674
	12,754	8,865
	13,246	16,264
	171,135	152,803

Average number of staff employed during the year were:

	2024/25	2023/24
	8	7

**Declarations**

**Treasurer**

I confirm that the accounts have been prepared from the records of the Circuit and they include all of the funds under the control of the Circuit meeting.

Signature of Treasurer Martin McLachlan Date 17/02/26

Name: Martin McLachlan

Presentation for the Circuit meeting approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2025 have been:

Presented to the Circuit meeting on 16/3/26 and were approved.

Signature of the Chair of the meeting RV Sharples Date 16/3/26

Name of the Chair of the meeting : Richard Sharples

RV Sharples

**Independent Examiner's Report to the Trustees of The Methodist Church - Cleveland and Danby Circuit.**

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2025 which are set out on pages 2 to 17.

**Responsibilities and basis of report**

As the church trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of the association of Chartered Certified Accountants.

I 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.

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent exam.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C Mason ACCA  
Draycott & Kirk LLP  
92 Westgate  
Gusborough  
TS14 6AP

27/3/26

**THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT**

England & Wales - Charity number 1130868

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# Accounts

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**THE METHODIST CHURCH – CLEVELAND AND DANBY CIRCUIT**  
**Registered Charity – Registration number 1130868**

**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS 2023/24**

**Introduction**

The Cleveland and Danby Circuit was formed on 1 September 2005, by the amalgamation of the former Cleveland and Danby Circuits.

Each of the local Methodist Churches within the area bounded by Redcar, Guisborough, Glaisdale and Hinderwell (twelve churches in all) is affiliated to the Circuit. The Circuit is in turn affiliated to the Methodist Church of Great Britain, through its Darlington District.

In accordance with the Charities Act 2006 the Circuit became registered as a Charity with the Charity Commission from 30 July 2009, because its gross annual income is above £100k, the current registration threshold. Guisborough Church is registered independently with the Charity Commission. All other Churches are expected to be registered when a timetable is agreed with the Charity Commission. Currently individual Churches submit their accounts for overview by the Circuit Property and Finance Officer.

**Structure, Governance and Management**

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the 'Constitutional Practice and Discipline of the Methodist Church' (CPD) by order of the annual conference.

**Circuit Mission Statement**

In response to the grace of God made known to us in Jesus, we commit ourselves to growing in faith and growing in mission, rooted in prayer and worship.

**Mission Objectives**

To deepen our roots in prayer and worship...

We will resource Sunday and midweek worship across the Circuit led by preachers, worship leaders and through monthly local arrangements. We will gather for Circuit services weekly online and quarterly on site. We will encourage a variety of styles and traditions, including participative 'Café' worship.

We will undergird all that we do with prayer, circulate a Prayer Bulletin each month and develop a regular Circuit Prayer Meeting.

To grow in faith...

We have committed to a four-year programme focusing on each of the twelve dimensions of the Methodist Way of Life in turn, led by a Circuit MWoL Enabler.

We will support and encourage churches to hold regular house groups, prayer meetings and bible studies.

To grow in mission...

We have committed to resource and support our New Place for New People project at Loftus through a period of transition towards becoming Hope Church, East Cleveland.

We will seek to learn from the Hope Ministry Team and look for ways and places to do mission, with particular regard to youth and children's work and to church at the margins.

We will support churches who are seeking to make best use of their buildings for the purposes of mission.

We will encourage all churches to prepare and regularly review mission action plans as a necessary part of any application for Circuit support for assessments or property work.

We will resource ministry and mission in the Southern section through an active Supernumerary Minister or Lay Pastor.

We will explore how the practice of pilgrimage and open church can be part of the mission of our Churches in the Esk Valley.

We will bring together a Circuit task group to help us to take action on Climate and Poverty.

We will provide training and develop a culture which makes our Churches safer and more inclusive.

We will actively look for what we can do better together than apart, as clusters of churches and with churches of other denominations, continuing to partner in organisations including Footprints in to Community (Redcar and Cleveland) and The Bridge (Guisborough).

All of this, we will support with:

Good communication - actively looking for ways to share learning, good practice, events and inspiring stories across the Circuit through the Circuit Plan Magazine, Circuit e-bulletin and Circuit Facebook page. As a key tool for this, we will maintain an up-to-date Circuit Directory and Circuit mailing list ensuring we are abiding by good data protection practice.

Good team working – with Staff and Circuit Leadership Teams which are a mix of lay and ordained, stipendiary and voluntary, and which enable Supernumerary Ministers to make a vital contribution.

Good organisation and governance – through employing a Circuit Property and Finance Officer and a Circuit Administrator, and through appointing and supporting a range of key volunteer roles, including Circuit Stewards, Tutor, Secretary of the Preachers and Worship Leaders' meeting, Safeguarding Officer, MWoL Enabler and Climate/Poverty task group Co-Convenors.

### **Achievements during the Year**

- Circuit Directory, regular e-bulletin and Methodist Way of Life bulletin and social media posts, in addition to quarterly Plan Magazine;
- Four Circuit Services and a new monthly Circuit Prayer Meeting;
- A Labyrinth at Skelton;
- Circuit presence at Cleveland Pride Festival in Saltburn, with most of the Circuit's churches now registered for same-sex weddings;
- Hosting two General Election Hustings, in Redcar and Guisborough;
- Engaging with the Connexional 'Walking with Micah' justice-seeking church programme, and showing solidarity with Christians in Gaza/West Bank through Advent;
- New Warm Spaces in our churches, as well as sustaining Food Banks/Groceries;
- Securing New Places for New People funding and status for work in Loftus, and appointing a Pioneer Pastor to lead Hope Church, East Cleveland;

- A residential Youth Weekend for fifteen young people from the church;
- Building a stronger Safeguarding culture, and making progress with DBS checking, training and recruitment;
- Bible studies, prayer groups and mission conversations;
- Supporting New Marske in joining with Zetland Park as one Church on two sites;
- Supporting Saltburn, Hinderwell, Guisborough, Glaisdale Head and Danby with changes to their buildings for the purposes of mission;
- Preparing and submitting a Profile for a Minister of another Church or Conference, to replace Rev Kevin Highfield who will leave August 2025.

### **Statement of Trustees' Responsibilities**

The Property and Finance Officer works on behalf of The Trustees and is accountable to them. They work for and advise The Trustees to assist them in meeting the obligations and requirements upon them as Trustees. The Property and Finance Officer handles the day-to-day management of the finances of the Circuit, oversees its accounting and prepares its budgets and forecasts for the Trustees. The role also involves management and maintenance of the Circuits properties on behalf of The Trustees.

The Trustees are responsible for production of the Trustee' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing operations of the charity unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have taken due regard to guidance published by the Charity Commission on public benefit.

### **Risk Management**

The Trustees have reviewed the principal risks affecting the operations at the March 2020 Circuit meeting, and have concluded that there are effective measures in place to mitigate those risks. There have been no changes in operational procedures since then.

Policy and procedures in relation to the following are detailed within the Methodist Organisations 'The Constitutional Practice and Discipline of the Methodist Church Volume 2':

- Internal financial controls
- Serious incident reporting
- Internal Risk Management
- Trustee expenses

### Financial Results

1. The attached financial statements have been prepared in accordance with the 'Accounting and Reporting by Charities Preparing Their Accounts in Accordance With the Financial Standard Applicable in the UK and Republic of Ireland (FRS 102)' issued in October 2019, and the latest model circuit accounts prepared by the Trustees for Methodist Church Purposes. In particular, they have been prepared on the accruals basis.
2. In following the latest model circuit accounts, a single statement of financial activities and a single balance sheet have been prepared, covering all funds under the control of the Circuit Meeting, including the Model Trust Fund.
3. The balance sheet shows total funds at 31 August 2024 were £1,574,663 which were allocated between fund categories as follows:

31.8.24		31.8.23
£		£
49,460	Unrestricted Funds	52,693
Nil	Endowments	Nil
38,181	Restricted Funds	22,734
1,200,000	Manses at Valuation	1,230,000
Nil	Designated Funds	8,455
287,022	Model Trust Fund	116,809
Other		
<b>1,574,633</b>		<b>1,430,691</b>

4. The balance sheet change for the year on unrestricted funds was a decrease of £3,233.
5. The Model Trust Fund is a restricted fund, which may only be used for purposes defined by Methodist Church Standing Orders. The Model Trust Fund showed a significant increase upon the year before. This was due to income from the sale of Skinningrove Church and sale of part of Saltburn Church. The proceeds of the sale of Skinningrove Church have been identified for use in a 5 year budget plan for the 5 year Pioneer phase of Hope Church. This has also helped draw in grant funding restricted for the same use, which in has contributed to an increase in Restricted Funds during the year. The proceeds of the sale of part of Saltburn Church are being held in the Model Trust Fund and will be made available to Saltburn Church as their refurbishment of the remaining part of their building progresses.

### Post Balance Sheet Event

There are no post balance sheet events

## **Reserves Policy**

The reserves policy relates to all the funds for which the Circuit Meeting is responsible as trustees of the charity.

The aim of this policy is twofold:

- To secure and sustain the Circuit's viability and future;
- To give reassurance to the affiliated churches and their members, and to the public, that the Circuit intends to use all of the money coming into its care for the purposes of the charity.

## Circuit Unrestricted General Fund

Under the Standing Orders of the Methodist Church, the Circuit is required to meet its financial obligations for the support of its ministers, the maintenance of its manses, and its contributions to the District and the Connexion. The total cost of these in the last financial year was £166,230.

The Unrestricted General Fund also covers financial obligations due from the employment of a Lay Pastor, Circuit Administrator and Property and Finance Officer, along with other general Circuit expenditure

The reserves policy for the Unrestricted General Fund was reviewed at the Circuit Meeting and increased from £40,000 to £55,000. This figure roughly equates to a quarter of annual expenditure out of the Unrestricted General Fund.

## Model Trust Fund

This fund derives primarily from the sale of chapels and manses, and the Methodist Conference controls its use under "The Constitutional Practice & Discipline of the Methodist Church", mainly SO 915, 916 & 917. This restriction is an internal regulation, which permits the fund to be used for a variety of purposes as approved by the Circuit meeting.

After deduction of sale costs and Methodist Church levies the following net proceeds of sale entered the Model Trust Fund from sale of property during the year:

Sale of Skinningrove Church £72,994  
Sale of part of Saltburn Church £132,385

The funds held in the Model Trust Fund (including those realised from property sales) have been earmarked by the trustees as follows:

- For general Circuit purposes, including maintenance of manses, under Standing Order 917;
- Grants to affiliated churches for future property schemes;
- Support on assessments for those Churches struggling to achieve their full assessment;
- Ongoing support for the East Cleveland project (now known as Hope Church), including employment of its lay workers. The proceeds from the sale of Skinningrove Church have been earmarked to contribute to a 5 year budget plan for Hope Church;
- The proceeds from the sale of part of Saltburn Church will be held in the Model Trust Fund and made available back to Saltburn Church as refurbishment of their remaining part of the building progresses;

Proposals to release funds from the Model Trust Fund are considered by the Circuit Meeting as and when required.

Projects are submitted by the Circuit's churches for property schemes using an online system after the Circuit Meeting has approved to release grants from the Model Trust fund.

### Other Restricted Funds

All restricted funds are utilised only for the purposes specified by the donors.

The principal funds held in Restricted Funds at the year-end September 2023 to August 2024 were:

- Circuit Layworker's Fund (end of year balance £2,419) to fund the East Cleveland Community Outreach project (now known as Hope Church).
- Pioneer Fund (end of year balance £24,000) – grant funding that has come in from District and Connexion to fund the 5 year Pioneer phase of Hope Church.
- New Places For New People Fund (end of year balance £1,540) to fund the East Cleveland Community Outreach project (now known as Hope Church).
- Education & Youth Fund (end of year balance £708) – To support education and youth activities
- Benevolent Fund (end of year balance £250) – Support for the needy, including refuges and asylum seekers.
- Mission and Discipleship Fund (end of year balance £9,013) – To support mission and discipleship.
- Home and Overseas Missions (end of year balance £251) – Donations collected for submission to Connexion for these funds.

### Endowment Funds

All the Circuits Endowments are closed and the monies realised for Circuit use.

### Designated Funds


Designated funds can only be used for the purpose to which they were designated. The only designated fund in the year September 2022 to August 2023 was:

- Circuit and District Mission Fund (end of year balance £8455) – To support mission within the Circuit.

During 2023/2024 the Circuit Meeting decided that the purpose of this fund was the same as the Restricted 'Mission and Discipleship Fund'. The Circuit Meeting voted to close the Designated 'Circuit and District Mission Fund' and transfer its funds of £8,455 into the Restricted 'Mission and Discipleship fund'.

There are currently now no Circuit Designated Funds.

Approved by the Trustees at a Circuit Meeting on 17 Jun 25, and signed on their behalf by



17 Jun 25

**Rev Kevin Highfield, Acting Circuit Superintendent Minister**

## Legal and Administrative Particulars

### **Trustees of the Circuit (Members of the Circuit Meeting) September 2022 – August 2023**

The Trustees of the Circuit, who are listed below, met regularly (four times in the year) in the Circuit Meeting. This was the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders.

This list is not always representative of the Trustees of the Circuit in the following year. To see current Trustees for the year 2024 to 2025 it will be necessary to look on the relevant part of the Charity Commission website.

#### **Circuit Ministers:**

Rev. Richard Sharples (Superintendent Minister)  
Rev. Kevin Highfield

#### **Circuit Lay Pastors:**

Mr Paul Wells

#### **Circuit Stewards:**

Ms Sandie Dixon  
Mr. John Harrison (also Synod Rep)  
Mrs Liz Chadwick  
Rev. Isabel Stuart

#### **None Voting Circuit Officers:**

Mrs Yvonne Holden – Circuit Administrator  
Mr Martin McLachlan – Circuit Property and Finance Officer

#### **Church Representatives:**

Brotton	Mr. David Williams – Treasurer Mrs. Pam Chester – Church Representative Mr. Phil Darby – Steward
Danby	Mrs. Sheila Jones - Steward Mrs. Mary Smith – Church Representative Mr. Steve Jones – Church Treasurer
Glaisdale Head	Mrs. Ena Harker – Steward
Guisborough	Rev. Isabel Stuart – Steward
Hinderwell	Mrs. Ann Southgate – Steward Mr. Tim Husbands – Treasurer
Lealholm	Mrs. Molly Thwaites – Treasurer Mr. John Harrison – Church Representative Mr. Laurie Pearson – Steward
Marske	Mrs. Christine Clayton - Steward Mr. Stephen Pearson – Treasurer Mrs. Gillian Pearson – Church Representative
Newcomen	Mrs. Judith Hathaway – Steward Mrs. Mavis Sands – Treasurer Mrs. Rosemary Taylor – Church Representative
New Marske	Mrs. Barbara Tansley - Steward Mrs. Janet Coles - Treasurer Mrs. Beryl Hurren – Church Representative

Saltburn	Mr. Alan Richmond - Steward Mr. Geoffrey Callaghan – Treasurer Mrs. Cynthia Callaghan – Church Representative
Skelton	Mrs. Gina McMahon - Steward Mrs. Denise Burden – Church Representative Mr. Robert Shawcross – Treasurer
Westerdale	No representatives
Zetland Park	Ms. Sarah Dixon – Steward Mrs. Ann Woodhouse – Church Representative Mr. John Sims – Treasurer

**Supernumerary Ministers:**

Rev. Keith Martin  
Rev. Isabel Stuart (also Circuit Steward)  
Rev. Trevor Haigh (District Ecumenical Officer)  
Rev. Bill Middlemiss  
Rev Betty Bell

**Other Members:**

Mrs Sheila Crossman MHA Representative  
Mr Jason Griffiths – Safeguarding Officer  
Mr Brian Stephenson – Connexional Funds Treasurer  
Mrs Emma Dacey – East Cleveland Lay Worker  
Mrs Pamela Stenson – LP/WL Secretary

**Superintendent Minister:**

Rev Richard Sharples, 60 Windermere Drive, Skelton, TS12 2WT

**Independent Examiners:**

Graham Fitzgerald, Azets Audit Services, Wynyard Park House, Wynyard Avenue, Wynyard, TS22 5TB

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Central Finance Board of the Methodist Church, 9 Bonhill Street, London, EC2A 4PE

**Accountants**

Draycott and Kirk, 82 Westgate, Guisborough, TS14 6AP

**Solicitors:**

Sintons, The Cube, Barrack Road, Newcastle Upon Tyne, NE4 6DB

**Property Advisors:**

Bell Snoxell Building Consultants Ltd, Mortar Pit Farm, Sneatonthorpe, Whitby. YO22 5JG

Charity Registration No. 1130868

**The Methodist Church - Cleveland and Danby Circuit**

**FINANCIAL STATEMENTS**

For Year Ending 31 August 2024

DRAYCOTT & KIRK LLP  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

**ACCRUALS BASIS**

Cleveland and Danby	Circuit
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**FOR THE YEAR ENDED  
31 AUGUST 2024**

Darlington	District	Circuit no	..13/07
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Registered Charity number

1130868
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Ministers:

Rev R V Sharples (Superintendent)
Rev K Highfield

Circuit Stewards:

Mrs A Anderson
Mrs S E Chadwick
Ms S Dixon
Mr J Hamison
Rev I Stuart

Treasurer:

Mr M McLachlan & Mr R Kirk
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2024

Notes to the accounts	2023/24 Unrestricted Funds			2023/24 Restricted & Endowment Funds		Total 2023-24
	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
	£	£	£	£	£	£
<b>Income</b>						
Donations and legacies	600					600
Income from monetary investments	5 2,537	10,958				13,495
Income from investment property	6 9,600					9,600
Assessments on Churches	7 199,768					199,768
Grants	8			34,000		34,000
<b>Total from charitable activities</b>	<b>212,505</b>	<b>10,958</b>	<b>0</b>	<b>34,000</b>	<b>0</b>	<b>257,463</b>
Other charitable income	9 1,345	266,884				268,229
<b>Total from Charitable income</b>	<b>213,850</b>	<b>277,842</b>	<b>0</b>	<b>34,000</b>	<b>0</b>	<b>525,692</b>
Other income	10 15,159			3,841		19,000
<b>Total income and endowments</b>	<b>229,009</b>	<b>277,842</b>	<b>0</b>	<b>37,841</b>	<b>0</b>	<b>544,692</b>
<b>Expenditure</b>						
Grants and donations	11	42,477		3,770		46,247
Salaries and associated costs	12 142,968			22,868		165,836
Property	13 39,914			3,412		43,326
Office expenses	14 5,089					5,089
District Assessment & Levy	15 42,760	64,821				107,581
Other Outgoings	16 1,511	331	0	799		2,641
<b>Total charitable expenditure</b>	<b>232,242</b>	<b>107,629</b>	<b>0</b>	<b>30,849</b>	<b>0</b>	<b>370,720</b>
<b>Net income/(expenditure) before investments</b>						
Gains/(losses) on revaluation/sale of properties	(3,233)	170,213	0	6,992	0	173,972
Gains/(losses) on monetary investments	17 (30,000)					(30,000)
<b>Net incoming/(outgoing) resources before transfers</b>	<b>(33,233)</b>	<b>170,213</b>	<b>0</b>	<b>6,992</b>	<b>0</b>	<b>143,972</b>
Transfers between funds			(8,455)	8,455		0
Other gains/(losses)						0
<b>Net movement in funds</b>	<b>(33,233)</b>	<b>170,213</b>	<b>(8,455)</b>	<b>15,447</b>	<b>0</b>	<b>143,972</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	1,282,693	116,809	8,455	22,734	0	1,430,691
Less: Future installments of grants						
<b>Total funds carried forward</b>	<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>

Cleveland and Danby Circuit

..13/07

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 2024 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	18	870,000					870,000
Investment properties	18	330,000					330,000
Investments							0
<b>Total fixed assets</b>		<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>
<b>Current Assets</b>							
Debtors	19	13,765	1,266				15,031
Trustees for Methodist Church Purposes	20		295,756				295,756
Central Finance Board Deposits	21	51,736					51,736
Cash at Bank and in hand	21	5,565	0	0	38,181		43,746
<b>Total current assets</b>		<b>71,066</b>	<b>297,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>406,269</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	22	21,606	10,000	0	0	0	31,606
Grants payable within 2023-24							0
<b>Total current liabilities</b>		<b>21,606</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,606</b>
<b>Net current assets/liabilities</b>		<b>49,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>374,663</b>
<b>Total assets less current liabilities</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>
<b>Long term liabilities</b>							
<b>(due after more than one year)</b>							
Grants payable after 2023-24							0
							0
<b>Net assets</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,249,460					1,249,460
Circuit Model Trust Fund (Unrestricted)			287,022				287,022
Designated Funds (Unrestricted)	23			0			0
<b>Total Unrestricted Funds</b>							<b>1,536,482</b>
Restricted Funds	24				38,181		38,181
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,249,460</b>	<b>287,022</b>	<b>0</b>	<b>38,181</b>	<b>0</b>	<b>1,574,663</b>

Signed

*Martin Macklean*

Circuit Treasurer

**Cleveland and Danby Circuit**

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**Statement of cash flows for the year to 31 August 2024**

	2023/24	2022/23
<b>Operating activities</b>		
Net income/(expenditure)	(133,857)	(74,290)
Adjustments for:		
(Increase)/decrease in debtors	(4,598)	(109)
Increase/(decrease) in creditors	(10,899)	20,502
<b>Total cash from operating activities</b>	<u>(149,354)</u>	<u>(53,897)</u>
<b>Investing activities</b>		
Receipts from sale of property, plant and equipment	268,229	0
Income from investment property	9,600	5,729
Loss on revaluation of property	30,000	0
<b>Total cash from investing activities</b>	<u>307,829</u>	<u>5,729</u>
<b>Net increase in cash and cash equivalents</b>	<b>158,475</b>	<b>(48,168)</b>
Cash and cash equivalents at the beginning of the year	232,763	280,931
<b>Cash and cash equivalents at the end of the year</b>	<b>391,238</b>	<b>232,763</b>

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

	Notes to the accounts	2022/23 Unrestricted Funds			2022/23 Restricted & Endowment Funds		Total 2022-23
		General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
		£	£	£	£	£	£
<b>Income</b>							
Donations and legacies		1,817					1,817
Income from monetary investments	5	1,692	5,470				7,162
Income from investment property	6	5,729					5,729
Assessments on Churches	7	173,924					173,924
Grants	8				10,000		10,000
<b>Total from charitable activities</b>		<b>183,162</b>	<b>5,470</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>198,632</b>
Other charitable income	9						0
<b>Total from Charitable income</b>		<b>183,162</b>	<b>5,470</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>198,632</b>
Other income	10	21,072			3,113		24,185
<b>Total income and endowments</b>		<b>204,234</b>	<b>5,470</b>	<b>0</b>	<b>13,113</b>	<b>0</b>	<b>222,817</b>
<b>Expenditure</b>							
Grants and donations	11	351	1,500		2,963		4,814
Salaries and associated costs	12	158,020			21,094		179,114
Property	13	43,257	7,171				50,428
Office expenses	14	5,575					5,575
District Assessment & Levy	15	42,760	6,280				49,040
Other Outgoings	16	1,307	500	600	0		2,407
<b>Total charitable expenditure</b>		<b>251,270</b>	<b>15,451</b>	<b>600</b>	<b>24,057</b>	<b>0</b>	<b>291,378</b>
<b>Net income/(expenditure) before investments</b>							
		<b>(47,036)</b>	<b>(9,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(68,561)</b>
Gains/(losses) on revaluation/sale of properties	17	32,000					32,000
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>							
		<b>(15,036)</b>	<b>(9,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(36,561)</b>
Transfers between funds		49,000	(49,000)				0
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>33,964</b>	<b>(58,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(36,561)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,248,729	175,790	9,055	33,678	0	1,467,252
Less: Future installments of grants							
<b>Total funds carried forward</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>

Cleveland and Danby Circuit

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Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	18	1,230,000					1,230,000
Investment properties	18	0					0
Investments							0
<b>Total fixed assets</b>		<b>1,230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,230,000</b>
<b>Current Assets</b>							
Debtors	19	9,944	489				10,433
Trustees for Methodist Church Purposes	20		116,320				116,320
Central Finance Board Deposits	21	72,916					72,916
Cash at Bank and in hand	21	338	0	8,455	34,734		43,527
<b>Total current assets</b>		<b>83,198</b>	<b>116,809</b>	<b>8,455</b>	<b>34,734</b>	<b>0</b>	<b>243,196</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	22	30,505	0	0	12,000	0	42,505
Grants payable within 2022-23							0
<b>Total current liabilities</b>		<b>30,505</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>42,505</b>
<b>Net current assets/liabilities</b>		<b>52,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>200,691</b>
<b>Total assets less current liabilities</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23							0
<b>Net assets</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,282,693					1,282,693
Circuit Model Trust Fund (Unrestricted)			116,809				116,809
Designated Funds (Unrestricted)	23			8,455			8,455
<b>Total Unrestricted Funds</b>							<b>1,407,957</b>
Restricted Funds	24				22,734		22,734
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>

Signed

*Martin M Yachlan*

Circuit Treasurer

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2024

### 1 Accounting Convention

The financial statements have been prepared in accordance with the charities governing document and "Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019)". The charity is a public benefit entity as defined by FRS 102.

The accounts have been prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared on the basis of historical cost modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. 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

#### Income Recognition

Income is included in the statement of Financial Activities (SOFA) of 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original agreed terms.

#### 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

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

The freehold property is shown in the accounts at 2024 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. Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

#### Investments

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

#### Debtors and Prepayments

Debtors relate to the payment of the September stipend in August.

#### Creditors and Accruals

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

### 4 Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only effects that period, or in the period of revision and future periods where the provision effects both current and future periods.

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

### Income and Expenditure Notes:

#### 5 Income from Monetary Investments

Interest	General Fund		CMT	
	2023/24	2022/23	2023/24	2022/23
Interest CAF/CFB/TMCP	2,537	1,692	10,958	5,470

#### 6 Income from Investment Property

The trustees have determined that the Windermere Drive property listed below will no longer be retained as a rental property. The manse is now occupied by the Minister in Skelton section of Circuit.

Letting Income	General Fund	
	2023/24	2022/23
60 Windermere Drive	0	5,729
10 Bracken Crescent	9,600	0
<b>Total</b>	<b>9,600</b>	<b>5,729</b>

#### 7 Assessments on Churches

The Circuit comprises of 12 churches, each is assessed for a contribution to meet overall net costs of the Circuit. In making its assessment, budgeted income from investment income (including property letting) and confirmed external grants is taken into account. The assessment requires an annual contribution from the Circuit Model Trust Fund. An assessment on churches is annually determined by the Circuit using a formulaic method which takes into account the October number of members in each church and the annual average number weekly attending each church. Assessments are paid monthly in advance and are treated as prepayments on a receivable basis. If any church has not paid its assessment by the due date the sum in question is also treated as a creditor.

Church	General Fund	
	2023/24	2022/23
Guisborough	57,525	54,324
Zetland Park	22,473	20,064
Newcomen	19,350	16,940
Marske	28,525	24,624
New Marske	6,173	5,304
Salburn	12,000	12,993
Skelton	9,926	8,400
Brotton	4,700	3,600
Skinningrove	0	1,400
Hinderwell	11,570	3,780
Danby	14,000	11,595
Lealholm	8,400	8,400
Glaisdale Head	5,126	2,500
<b>Total</b>	<b>199,768</b>	<b>173,924</b>

#### 8 Grants Receivable

Grants	Restricted	Restricted
	2023/24	2022/23
TMCP		10,000
Ballanger Trust Hope	10,000	
Pioneer Fund	24,000	
<b>Total</b>	<b>34,000</b>	<b>10,000</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

Income and Expenditure Notes:

### 9 Other charitable income

	General	CMT	General	CMT
	2023/24	2023/24	2022/23	2022/23
Sale of Saltburn Church		180,641		
Sale of Skinninggrove Church		86,243		
Sale of items from Skinninggrove Church	1,345			
<b>Total</b>	<b>1,345</b>	<b>266,884</b>	<b>0</b>	<b>0</b>

### 10 Other charitable activities

	General	Restricted	General	Restricted
	2023/24	2023/24	2022/23	2022/23
C&D Churches donations - Property		230		240
C&D Churches donations-Aux FSPD		230		255
C&D Churches donations- LWPT		55		130
C&D Churches donations - MMHS		180		80
C&D Churches donations - MRDF				
C&D Churches donations - MIBF				70
C&D Churches donations - MHA		724		96
MWIB		1,215		1,707
Home Missions		554		173
Overseas Missions		653		362
Westerdale			4,876	
Brotton repayment of roof repairs			16,196	
Hinderwell repayment of roof repairs	4,795			
Saltburn repayment of sale fees	10,364			
<b>Total</b>	<b>15,159</b>	<b>3,841</b>	<b>21,072</b>	<b>3,113</b>

### 11 Grants and Donations to Churches

	General	CMFT	General	CMFT
	2023/24	2023/24	2022/23	2022/23
Glaisdale		12,477		
New Marske				1,500
Danby		10,000		
Saltburn		20,000		
<b>Total</b>	<b>0</b>	<b>42,477</b>	<b>0</b>	<b>1,500</b>

	General	Restricted	General	Restricted
	2023/24	2023/24	2022/23	2022/23
Donations				
C&D Churches donations - Property		230		240
C&D Churches donations-Aux FSPD		230		255
C&D Churches donations- LWPT		55		130
C&D Churches donations - MMHS		180		80
C&D Churches donations - MRDF				
C&D Churches donations - MIBF				70
C&D Churches donations - MHA		724		96
MWIB		1,395		1,557
Home Missions		459		173
Overseas Missions		497		362
ME Assoc			351	
<b>Total</b>	<b>0</b>	<b>3,770</b>	<b>351</b>	<b>2,963</b>



## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

### Income and Expenditure Notes:

#### 13 Property

2023/24 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	715	41	10,562		1,128	226	627	13,299
25 Cartmel Rd	1,771	261	467		483	40	416	3,438
60 Windermere Dr	3,001	456	671			60	915	5,103
1 Bridge Green	2,702	687	827		1,160	797	1,312	7,485
Equipment								229
Yr End Adj								(104)
<b>Total</b>	<b>8,189</b>	<b>1,445</b>	<b>12,527</b>	<b>0</b>	<b>2,771</b>	<b>1,123</b>	<b>3,395</b>	<b>29,450</b>

2022/23 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,635	389	497		295	37	729	4,582
25 Cartmel Rd	1,895	208	351				382	2,836
60 Windermere Dr	778	63	3,097		396	138	824	5,296
1 Bridge Green	2,598	637	108		240		773	4,366
Equipment								147
Yr End Adj								(7)
<b>Total</b>	<b>7,906</b>	<b>1,297</b>	<b>4,053</b>	<b>0</b>	<b>931</b>	<b>175</b>	<b>2,848</b>	<b>17,210</b>

#### Other Church Property

2023/24							
Other Property	General Fund						Restricted
	Prof fees	Gas & Elec	Insurance	Maintenance	Quin Insp	Total	Council tax
Saltburn Church	424					424	
Skinningrove Church	410	825	2155	918		4,308	
Skefton Church					540	540	
Hinderwell Church	397			4,795		5,192	
Hope 4 East Cleveland						0	3,412
<b>Total</b>	<b>1,231</b>	<b>825</b>	<b>2,155</b>	<b>5,713</b>	<b>540</b>	<b>10,464</b>	<b>3,412</b>

2022/23							
Other Property	General Fund						CMFT
	Prof fees	Gas & Elec	Insurance	Maintenance	Quin Insp	Total	Maintenance
Saltburn Church	4,541					4,541	
Skinningrove Church		67			474	541	
Zetland Park Church					510	510	
Brotton Church				16,195	540	16,735	7171
Leaholm Church					480	480	
Guisborough Church					720	720	
All churches	1,920					1,920	
Hope 4 East Cleveland	600					600	
<b>Total</b>	<b>7,061</b>	<b>67</b>	<b>0</b>	<b>16,195</b>	<b>2,724</b>	<b>26,047</b>	<b>7,171</b>

Total Property 2023/24 - Restricted

3,412

Total Property 2022/23 - CMFT

7,171

Total Property 2023/24 - General Fund

39,914

Total Property 2022/23 - General Fund

43,257

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

Income and Expenditure Notes:

### 14 Office Expenses

	General Fund	
	2023/24	2022/23
Circuit plan	66	58
Admin post/print/stat	203	88
Admin computer software	531	1145
Audit fee	2,424	2,238
Accountancy Fee	1,800	1,980
Admin monthly bank charges	65	66
<b>Total</b>	<b>5,069</b>	<b>5,575</b>

### 15 District Assessments & Levy

	2023/24		
	General	CMTF	Total
Connex Assessment	39,681		39,681
District Assessment	3,079		3,079
Levy on CMTF		3,316	3,316
CPF Levy- sale Saltburn Church		48,256	48,256
CPF Levy- sale Skinningrove Church		13,249	13,249
<b>Total</b>	<b>42,760</b>	<b>64,821</b>	<b>107,581</b>

	2022/23		
	General	CMTF	Total
	38,740		38,740
	4,020		4,020
		6,280	6,280
			0
			0
<b>Total</b>	<b>42,760</b>	<b>6,280</b>	<b>49,040</b>

### 16 Other Outgoings

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		331			331
Local Preacher Exps	505				505
Other Circuit Exps	1,006				1,006
C&D Mission Fund					0
Mission & Discipleship				751	751
Hope4east Cleveland expenses				48	48
<b>Total</b>	<b>1,511</b>	<b>331</b>	<b>0</b>	<b>799</b>	<b>2,641</b>

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		500			500
Local Preacher Exps	280				280
Other Circuit Exps	1,027				1,027
C&D Mission Fund			600		600
Mission & Discipleship					0
Hope4east Cleveland expenses					0
<b>Total</b>	<b>1,307</b>	<b>500</b>	<b>600</b>	<b>0</b>	<b>2,407</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

### Income and Expenditure Notes:

#### 17 Valuation of Property

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
10 Bracken Crescent					0
25 Cartmel Road	15,000				15,000
60 Windermere Drive	(15,000)				(15,000)
1 Bridge Green	(30,000)				(30,000)
<b>Total</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
10 Bracken Crescent	32,000				32,000
25 Cartmel Road					0
60 Windermere Drive					0
<b>Total</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,000</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

### Income and Expenditure Notes:

#### 18 Fixed Assets - Circuit Manses @ Cost or valuation

Manse	2023/24						Total
	Property	Land	Buildings	Machinery	fitings and	Construction	
25 Cartmel Rd			225,000				225,000
1 Bridge Green			345,000				345,000
10 Bracken Cres	330,000						330,000
60 Windermere Dr			300,000				300,000
<b>Total</b>	<b>330,000</b>	<b>0</b>	<b>870,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>

Manse	2022/23						Total
	Property	Land	Buildings	Machinery	fitings and	Construction	
25 Cartmel Rd			210,000				210,000
1 Bridge Green			375,000				375,000
10 Bracken Cres			330,000				330,000
60 Windermere Dr			315,000				315,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,230,000</b>

Valuation of 1 Bridge Green manse based on post year end sale of the manse.

Valuation of Bracken Cr manse based on Bell-Snoxell valuation @2023

Valuation of Cartmel Rd and Windermere Dr manses based on Bell-Snoxell valuation @2024

The Trustees believe that there has not been any other material change in the manses values up to 31st August 2024.

During the year there was a change of use for 10 Bracken Crescent, which is now an investment property and is being let out.

#### 19 Current Assets - Debtors

	2023/24				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	7,002				7,002
Other pre-payments	596				596
Assessmnets due	6,167				6,167
CMTF interest due		1,266			1,266
Pledged donations					0
Other Debtor - Brotton Roof reps					0
<b>Total</b>	<b>13,765</b>	<b>1,266</b>	<b>0</b>	<b>0</b>	<b>15,031</b>

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	6,876				6,876
Other pre-payments	758				758
CMTF interest due		489			489
Pledged donations	80				80
Other Debtor - Brotton Roof reps	2,230				2,230
<b>Total</b>	<b>9,944</b>	<b>489</b>	<b>0</b>	<b>0</b>	<b>10,433</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

Balance Sheet Notes:

### 20 Current Assets - TMCP

	2023/24	2022/23
CMTF 10895	295,756	116,320

### 21 Current Assets - Central Finance Board (CFB) and Bank/Cash Balances

	2023/24				
	Fund	CMTF	Designated	Restricted	Total
CFB	51,736				51,736
CAF bank	5,535		0	37,930	43,465
Cash in hand	30				30
WM & HM Cash in hand				251	251
<b>Total</b>	<b>5,565</b>	<b>0</b>	<b>0</b>	<b>38,181</b>	<b>43,746</b>

	2022/23				
	Fund	CMTF	Designated	Restricted	Total
CFB	72,916				72,916
CAF bank	338		8,455	34,704	43,497
MWIB Cash in hand				30	30
WM & HM Cash in hand				0	0
<b>Total</b>	<b>338</b>	<b>0</b>	<b>8,455</b>	<b>34,734</b>	<b>43,527</b>

### 22 Current Liabilities

	2023/24				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	15,783				15,783
Grants in advance					0
Ministers & Staff exps	642				642
Sundry Creditors	896				896
Accountancy provision	1,800				1,800
Independent exam fee provision	2,310				2,310
Manse Utilities & Rates	175				175
Grant to Danby Church Window repairs		10,000			10,000
<b>Total</b>	<b>21,606</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>31,606</b>

	2022/23				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	13,639				13,639
Grants in advance				12,000	12,000
Insurance	73				73
Ministers & Staff exps	1,255				1,255
Sundry Creditors	226				226
Accountancy provision	1,800				1,800
Independent exam fee provision	2,196				2,196
Manse Utilities	37				37
Skinningrove Church utilities	67				67
Brotton Church roof repairs	11,212				11,212
<b>Total</b>	<b>30,505</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>42,505</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2024

### 23 Designated Fund Analysis

	C&D Mission Fund	Total
B/fwd from 2022/23	8,455	8,455
Donated 2023/24		0
Transfer to Mission & Discipleship	(8,455)	(8,455)
Expenditure 2023/24		0
C/fwd	0	0

Included in the CMTF is the sale and refurbishment Fund for Saltburn Church

	CMTF	Total
B/fwd from 2022/23	0	0
Sale proceeds	180,641	180,641
CPF Levy	(48,256)	(48,256)
Transfer to Saltburn Church	(20,000)	(20,000)
Interest received on balance	3,354	3,354
C/fwd	115,739	115,739

### 24 Restricted Funds Analysis

	Home & overseas Missions	Education Fund	Lay worker Fund	Benvolent Fund	Pioneer Fund	MwEB	C&D Church Donations	Mission & Discipleship	Darlington NPFP Fund	Total
B/fwd from 2022/23	0	708	15,287	250	0	180	0	1,309	5,000	22,734
Donations received 2023/24	1,207					1,215	695			3,117
Grants received 2023/24			10,000		24,000				2,000	36,000
Transfer from C&D Mission Fund							8,455			8,455
Transfer from TMCP										0
Expenditure 2023/24			(22,868)					(751)	(3,460)	(27,079)
Grants Trans 2023/24									(2,000)	(2,000)
Donations Trans 2023/24	(956)					(1,395)	(695)			(3,046)
<b>C/fwd</b>	<b>251</b>	<b>708</b>	<b>2,419</b>	<b>250</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>9,013</b>	<b>1,540</b>	<b>38,181</b>

## Cleveland and Danby Circuit

### Notes to the Accounts for the year ending 31 August 2024

#### 25 Payments to Trustees

##### Payments to Trustees

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting

	2023/24	2022/23
£	Nil	Nil

Number of trustees who were paid expenses

12	6
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Nature of the expenses

Expense payments primarily relate to reimbursement for travel, postage, training, stationery costs & minor manse maintenance.

Total amount paid

£	9,856	8,848
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#### 26 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£

	2023/24	2022/23
£	2,424	2,238
£	1,800	1980

#### 27 Paid employees

Staff Costs paid during the year were :

Gross wages, salaries and benefits in kind

£

Employer's National Insurance Costs

£

Pension Costs

£

Total staff costs

£

	2023/24	2022/23
£	127,674	124,436
£	8,865	9,310
£	16,264	22,177
£	152,803	155,923

Average number of staff employed during the year were:

7	7
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## Declarations

### Treasurer

I confirm that the accounts have been prepared from the records of the Circuit and they include all of the funds under the control of the Circuit meeting.

Signature of Treasurer.....Martin McLachlan Date 17/06/25

Name : Martin McLachlan

Presentation to the Circuit meeting for approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2024 have been:

Presented to the Circuit Meeting on 17/5/25 and were approved.

Signature of the Chair of the meeting.....Rev Kevin Highfield Date 17/5/25

Name of the Chair of the meeting : Rev Kevin Highfield

### Independent Examiner's Report to the Trustees of the Methodist Church Cleveland and Danby Circuit

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2024 which are set out on pages 2 to 17.

#### Responsibilities and basis of report

As the church trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I 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 £10000 (ten thousand pounds) at the balance sheet date.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Fitzgerald  
Mr G Fitzgerald BA FCA DChA  
Azets Audit Services  
Wynyard Park House  
Wynyard Avenue  
Wynyard  
TS22 5TB

23/6/25

**THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT**

England & Wales - Charity number 1130868

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# Accounts

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**THE METHODIST CHURCH – CLEVELAND AND DANBY CIRCUIT**  
**Registered Charity – Registration number 1130868**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS 2022/23**

**Introduction**

The Cleveland and Danby Circuit was formed on 1 September 2005, by the amalgamation of the former Cleveland and Danby Circuits.

Each of the local Methodist Churches within the area bounded by Redcar, Guisborough, Westerdale, Glaisdale and Hinderwell (thirteen churches in all) is affiliated to the Circuit. The Circuit is in turn affiliated to the Methodist Church of Great Britain, through its Darlington District.

In accordance with the Charities Act 2006 the Circuit became registered as a Charity with the Charity Commission from 30 July 2009, because its gross annual income is above £100k, the current registration threshold. Guisborough Church is registered independently with the Charity Commission. All other Churches are expected to be registered when a timetable is agreed with the Charity Commission. Currently individual Churches submit their accounts for overview by the Circuit Property and Finance Officer.

**Mission Statement**

"The Cleveland and Danby Methodist Circuit will grow and thrive through:

- Growing in depth (In our walk spiritually with God)
- Growing in vitality (In our ability to make the love of God known)
- Growing new disciples."

**Objectives of the Circuit**

"The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the body of Christ, for purposes of mission, mutual encouragement and help." [The Constitutional Practice and Discipline of the Methodist Church, Standing Order 500]

1. To encourage the churches of the Circuit to work through the implications of "Our Calling", as prioritised by Conference 2004.
2. Presbyteral ministers have pastoral charge of an independent section but their individual gifts to be shared across the Circuit.
3. To oversee the ministry and mission of the Circuit.
4. To deploy effectively the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.
5. To provide and maintain housing for ministers stationed in the Circuit.

6. To plan the programme of worship services for churches in the Circuit and allocate preachers to services.
7. To co-ordinate the activities of churches in the Circuit and organise joint services and other events.
8. To be responsible for the collection and payment of contributions to District and Connexional Funds on behalf of churches in the Circuit.
9. To be responsible for the training and accreditation of local preachers within the area of the Circuit.
10. To organise Circuit Meetings held at least three times a year – the Circuit Meeting is the meeting of the Trustees, responsible for the affairs of the Circuit and development of circuit policy. It exercises a combination of spiritual leadership and administrative efficiency, which enables the Circuit to fulfil its purposes. It acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The meeting encourages leadership within the Circuit, which involves the Circuit Stewards and other lay persons along with the ministers appointed to the Circuit.

#### **Activities during the Year**

##### Circuit Leadership

The Ministerial team and the Circuit Leadership Team have continued to meet regularly throughout the year.

Circuit meetings have also been held regularly throughout the year.

##### East Cleveland Community Work

This work has continued to develop and is actively pursuing a new source of funding through the New Places for New People initiative of the Methodist Church. It continues to thrive in its High Street premises in Loftus, transitioning towards becoming a full-blown new church.

##### Staff Changes

There was one lay worker staff change through the year, this being the addition of a Circuit Property and Finance Officer in March 2023. They are now well embedded within the work of the Circuit.

Rev John Henry and Rev Alan Coates left the circuit in August 2023. Our new Superintendent Minister Rev Richard Sharples takes up post in September 2023

##### Closure of Churches

One church officially closed during the year, this being Skinningrove Methodist Church which closed in August 2023.

##### Manses

The 3 properties Cartmel Road, Bracken Crescent and Bridge Green were all used as Manse accommodation for Ministers within the Circuit. The Windermere Drive property, with agreement from TMCP over its lease, remained rented out as a residential let until March 2023, when the lease was terminated to allow the property to be readied for occupation by a new Superintendent Minister.

### Clustering of Churches

Work has tentatively started looking into grouping of Churches together into 'Clusters'. This work will continue into the Year September 2023/August 2024.

### Equality, Diversity and Inclusion

Through the leadership of Rev Kevin Highfield and Rev John Henry many within our Circuit are now better trained with respect to Equality, Diversity and Inclusion.

### Safeguarding

A significant programme of Safeguarding training has taken place for our post holders within the Circuit and individual Churches.

## **Statement of Trustees' Responsibilities**

The Property and Finance Officer works on behalf of The Trustees and is accountable to them. They work for and advise The Trustees to assist them in meeting the obligations and requirements upon them as Trustees. The Property and Finance Officer handles the day-to-day management of the finances of the Circuit, oversees its accounting and prepares its budgets and forecasts for the Trustees. The role also involves management and maintenance of the Circuits properties on behalf of The Trustees.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom (UK) Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP October 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have taken due regard to guidance published by the Charity Commission on public benefit.

## Risk Management

The Trustees have reviewed the principal risks affecting the operations at the March 2020 Circuit meeting, and have concluded that there are effective measures in place to mitigate those risks. There have been no changes in operational procedures since then.

## Financial Results

1. The attached financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting by Charities, and the latest model circuit accounts prepared by the Trustees for Methodist Church Purposes. In particular, they have been prepared on the accruals basis.
2. In following the latest model circuit accounts, a single statement of financial activities and a single balance sheet have been prepared, covering all funds under the control of the Circuit Meeting, including the Model Trust Fund.
3. The total funds at 31 August 2023 were £1,430,691 which were allocated between fund categories as follows:

31.8.23		31.8.22
£		£
52,693	Unrestricted Funds	50,729
Nil	Endowments	Nil
22,734	Restricted Funds	33,678
1,230,000	Manses at Valuation	1,198,000
8,455	Designated Funds	9,055
116,809	Model Trust Fund	175,790
	Other	
<b>1,430,691</b>		<b>1,467,252</b>

4. The change for the year on unrestricted funds was an increase of £1,964.
5. Model Trust Fund is a restricted fund, which may only be used for purposes defined by Methodist Church Standing Orders.

## Post Balance Sheet Event

There are no post balance sheet events

## Reserves Policy

The reserves policy relates to all the funds for which the Circuit Meeting is responsible as trustees of the charity.

The aim of this policy is twofold:

- To secure and sustain the Circuit's viability and future;
- To give reassurance to the affiliated churches and their members, and to the public, that the Circuit intends to use all of the money coming into its care for the purposes of the charity.

### Circuit Unrestricted General Fund

Under the Standing Orders of the Methodist Church, the Circuit is required to meet its financial obligations for the support of its ministers, the maintenance of its manses, and its contributions to the District and the Connexion. The total cost of these in the last financial year was £200,950.

Our reserves policy was to progressively reduce the year-end unrestricted funds balance to £40,000, which is the level agreed at June 2012 Circuit meeting. This will be reviewed in the forthcoming year with a view to possibly increasing this amount.

### Model Trust Fund

This fund derives primarily from the sale of chapels and manses, and the Methodist Conference controls its use under "The Constitutional Practice & Discipline of the Methodist Church", mainly SO 915, 916 & 917. This restriction is an internal regulation, which permits the fund to be used for a variety of purposes as approved by the Circuit meeting.

The funds held in the Model Trust Fund (and those that are anticipated to be realised from planned sales) have been earmarked by the trustees as follows:

- For general Circuit purposes, including maintenance of manses, under Standing Order 917;
- Grants to affiliated churches for future property schemes;
- Westerdale Methodist annual contribution to Westerdale Christ Church running costs as part of LEP building sharing agreement, approx. £1,000 per annum.
- Ongoing support for the East Cleveland project
- Support for two part-time lay workers in East Cleveland area;

A proposal is annually applied for to release funds under Standing order 917 for general Circuit purposes.

Projects are submitted by the Circuit's churches for property schemes using an online system after the Circuit Meeting has approved to release grants from the Model Trust fund.

### Other Restricted Funds

All restricted funds are utilised only for the purposes specified by the donors.

The principal funds in the year September 2022 to August 2023 were:

- Circuit Layworker's Fund (end of year balance £15,287) to fund the East Cleveland Community Outreach project.
- Education & Youth Fund (end of year balance £708) – To support education and youth activities
- New Places For New People Fund (end of year balance £5,000) to fund the East Cleveland Community Outreach project.
- Benevolence Fund (end of year balance £250) – Support for the needy, including refugees and asylum seekers.
- Mission and Discipleship Fund (end of year balance £1,309) – To support mission and discipleship.

Endowment Funds

All the Circuits Endowments are closed and the monies realised for Circuit use.

Designated Funds

Designated funds can only be used for the purpose to which they were designated. The only designated fund in the year September 2022 to August 2023 was:

- Circuit and District Mission Fund (end of year balance £8455) – To support mission within the Circuit.

Approved by the Trustees at a Circuit Meeting on 13/06/24, and signed on their behalf by

Rev Richard Sharples, Superintendent Minister

RV Sharples  
13/6/24

## Legal and Administrative Particulars

### **Trustees of the Circuit (Members of the Circuit Meeting) September 2022 – August 2023**

The Trustees of the Circuit, who are listed below, meet regularly, normally up to four times each year, in the Circuit Meeting. This is the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders.

#### **Circuit Ministers:**

Rev. John Henry (Superintendent Minister)  
Rev. Alan Coates  
Rev. Kevin Highfield

#### **Circuit Stewards:**

Ms Sandie Dixon  
Mr. John Harrison (also Synod Rep)  
Mrs Liz Chadwick  
Rev. Isabel Stuart

#### **None Voting Circuit Officers:**

Mrs Yvonne Holden – Circuit Administrator  
Mr Martin McLachlan – Circuit Property and Finance Officer

#### **Church Representatives:**

Brotton	Mr. David Williams – Treasurer Mrs. Pam Chester – Church Representative Mr. Phil Darby – Steward
Danby	Mrs. Sheila Jones - Steward Mrs. Mary Smith – Church Representative Mr. Steve Jones – Church Treasurer
Glaisdale Head Guisborough	Mrs. Ena Harker – Church Representative Mrs Pat Anderson – Steward Rev. Isabel Stuart – Church Representative
Hinderwell	Mrs. Ann Southgate – Steward Mr. Tim Husbands – Treasurer
Lealholm	Mr. Chris Pellant – Treasurer Mrs. Helen Pellant – Church Representative Mr. Laurie Pearson – Steward
Marske	Mrs. Christine Clayton - Steward Mr. Stephen Pearson – Treasurer Mrs. Gillian Pearson – Church Representative
Newcomen	Mrs. Judith Hathaway – Steward Mrs. Mavis Sands – Treasurer Mrs. Rosemary Taylor – Church Representative
New Marske	Mrs. Barbara Tansley - Steward Mrs. Janet Coles - Treasurer Mrs. Beryl Hurren – Church Representative
Saltburn	Mr. Alan Richmond - Steward Mr. Geoffrey Callaghan – Treasurer Mrs. Cynthia Callaghan – Church Representative
Skelton	Mrs. Gina McMahon - Steward Mrs. Denise Burden – Church Representative

Westerdale  
Zetland Park

Mr. Robert Shawcross – Treasurer  
No representatives  
Ms. Sarah Dixon – Steward  
Mrs. Ann Woodhouse – Church Representative  
Mr. John Sims – Treasurer

**Supernumerary Ministers:**

Rev. Keith Martin  
Rev. Isabel Stuart (also Circuit Steward)  
Rev. Trevor Haigh (District Ecumenical Officer)  
Rev. Bill Middlemiss

**Other Members:**

Mrs Sheila Crossman MHA Representative  
Mr Jason Griffiths – Safeguarding Officer  
Mr Brian Stephenson – Connexional Funds Treasurer  
Mrs Emma Dacey – East Cleveland Lay Worker

**Superintendent Minister:**

Rev John Henry, 10 Bracken Crescent, Guisborough TS14 8DU

**Independent Examiners:**

Graham Fitzgerald, Azets Audit Services, Wynyard Park House, Wynyard Avenue, Wynyard, TS22 5TB

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Accountants**

Draycott and Kirk, 82 Westgate, Guisborough, TS14 6AP

**Solicitors:**

Punch Robson, 34 Myton Road, Ingleby Barwick, TS17 0WG

**Property Advisors:**

Bell Snoxell Building Consultants Ltd, Mortar Pit Farm, Sneatonthorpe, Whitby, YO22 5JG

Charity Registration No. 1130868

**The Methodist Church - Cleveland and Danby Circuit**

**FINANCIAL STATEMENTS**

For Year Ending 31 August 2023

DRAYCOTT & KIRK LLP  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS  
ACCRUALS BASIS

Cleveland and Danby	Circuit
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FOR THE YEAR ENDED  
31 August 2023

Darlington	District	Circuit no	..13/07
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Registered Charity - Charity Registration number

1130868
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Ministers:

Rev J P Henry (Superintendent)
Rev K Highfield
Rev A Coates

Circuit Stewards:

Mrs L Chadwick
Ms S Dixon
Mr J Harrison
Rev I Stuart

Treasurer:

Mr M McLachlan & Mr R Kirk
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	2022/23 Unrestricted Funds			2022/23 Restricted & Endowment Funds		Total 2022-23 £
		General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	
<b>Income</b>							
Donations and legacies		1,817					1,817
Income from monetary investments	5	1,692	5,470				7,162
Income from investment property	6	5,729					5,729
Assessments on Churches	7	173,924					173,924
Grants	8				10,000		10,000
Other charitable activities							0
<b>Total from charitable activities</b>		<b>183,162</b>	<b>5,470</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>198,632</b>
Other charitable income							0
<b>Total from Charitable income</b>		<b>183,162</b>	<b>5,470</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>198,632</b>
Other income	9	21,072			3,113		24,185
<b>Total income and endowments</b>		<b>204,234</b>	<b>5,470</b>	<b>0</b>	<b>13,113</b>	<b>0</b>	<b>222,817</b>
<b>Expenditure</b>							
Grants and donations	10	351	1,500		2,963		4,814
Salaries and associated costs	11	158,020			21,094		179,114
Property	12	43,257	7,171				50,428
Office expenses	13	5,575					5,575
District Assessment & Levy	14	42,760	6,280				49,040
Other Outgoings	15	1,307	500	600			2,407
<b>Total charitable expenditure</b>		<b>251,270</b>	<b>15,451</b>	<b>600</b>	<b>24,057</b>	<b>0</b>	<b>291,378</b>
<b>Net income/(expenditure) before investments</b>		<b>(47,036)</b>	<b>(9,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(68,561)</b>
Gains/(losses) on revaluation/sale of properties	16	32,000					32,000
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(15,036)</b>	<b>(9,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(36,561)</b>
Transfers between funds		49,000	(49,000)				0
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>33,964</b>	<b>(58,981)</b>	<b>(600)</b>	<b>(10,944)</b>	<b>0</b>	<b>(36,561)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,248,729	175,790	9,055	33,678	0	1,467,252
Less: Future installments of grants							
<b>Total funds carried forward</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>

Cleveland and Danby Circuit

..13/07

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	17	1,230,000					1,230,000
Investment properties	17	0					0
Investments							0
<b>Total fixed assets</b>		<b>1,230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,230,000</b>
<b>Current Assets</b>							
Debtors	18	9,944	489				10,433
Trustees for Methodist Church Purposes	19		116,320				116,320
Central Finance Board Deposits	20	72,916					72,916
Cash at Bank and in hand	20	338	0	8,455	34,584		43,377
<b>Total current assets</b>		<b>83,198</b>	<b>116,809</b>	<b>8,455</b>	<b>34,584</b>	<b>0</b>	<b>243,046</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	21	30,505	0	0	12,000	0	42,505
Grants payable within 2022-23							0
<b>Total current liabilities</b>		<b>30,505</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>42,505</b>
<b>Net current assets/liabilities</b>		<b>52,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,584</b>	<b>0</b>	<b>200,541</b>
<b>Total assets less current liabilities</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,584</b>	<b>0</b>	<b>1,430,541</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23							0
<b>Net assets</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,584</b>	<b>0</b>	<b>1,430,541</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,282,693					1,282,693
Circuit Model Trust Fund (Unrestricted)			116,809				116,809
Designated Funds (Unrestricted)	22			8,455			8,455
<b>Total Unrestricted Funds</b>							<b>1,407,957</b>
Restricted Funds	23				22,734		22,734
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,282,693</b>	<b>116,809</b>	<b>8,455</b>	<b>22,734</b>	<b>0</b>	<b>1,430,691</b>

Signed

Martin M'achlan 13/06/24

Circuit Treasurer

## Cleveland and Danby Circuit

..13/07

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

	Notes to the accounts	2021/22 Unrestricted Funds			2021/22 Restricted & Endowment Funds		Total 2021-22 £
		General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	
<b>Income</b>							
Donations and legacies		647					647
Income from monetary investments	5	196	1,278				1,474
Income from investment property	6	9,240					9,240
Assessments on Churches	7	172,957					172,957
Grants	8				24,037		24,037
Other charitable activities							0
<b>Total from charitable activities</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>24,037</b>	<b>0</b>	<b>208,355</b>
Other charitable income							0
<b>Total from Charitable income</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>24,037</b>	<b>0</b>	<b>208,355</b>
Other income	9				2,913		2,913
<b>Total income and endowments</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>26,950</b>	<b>0</b>	<b>211,268</b>
<b>Expenditure</b>							
Grants and donations	10		30,000		4,410		34,410
Salaries and associated costs	11	135,368			12,010		147,378
Property	12	24,912					24,912
Office expenses	13	5,169					5,169
District Assessment & Levy	14	45,012	11,398				56,410
Other Outgoings	15	1,975	766	95	4,030		6,866
<b>Total charitable expenditure</b>		<b>212,436</b>	<b>42,164</b>	<b>95</b>	<b>20,450</b>	<b>0</b>	<b>275,145</b>
<b>Net income/(expenditure) before investments</b>		<b>(29,396)</b>	<b>(40,886)</b>	<b>(95)</b>	<b>6,500</b>	<b>0</b>	<b>(63,877)</b>
Gains/(losses) on revaluation/sale of properties	16	135,000					135,000
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>		<b>105,604</b>	<b>(40,886)</b>	<b>(95)</b>	<b>6,500</b>	<b>0</b>	<b>71,123</b>
Transfers between funds		34,000	(52,000)	4,000	14,000		0
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>139,604</b>	<b>(92,886)</b>	<b>3,905</b>	<b>20,500</b>	<b>0</b>	<b>71,123</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,109,125	268,676	5,150	13,178	0	1,396,129
Less Future installments of grants							
<b>Total funds carried forward</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>

Cleveland and Danby Circuit

..13/07

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	17	883,000					883,000
Investment properties	17	315,000					315,000
Investments							0
<b>Total fixed assets</b>		<b>1,198,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,198,000</b>
<b>Current Assets</b>							
Debtors	18	10,139	185				10,324
Trustees for Methodist Church Purposes	19		175,605				175,605
Central Finance Board Deposits	20	61,908					61,908
Cash at Bank and in hand	20	685	0	9,055	33,678		43,418
<b>Total current assets</b>		<b>72,732</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>291,255</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	21	22,003	0	0	0	0	22,003
Grants payable within 2021-22							0
<b>Total current liabilities</b>		<b>22,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,003</b>
<b>Net current assets/liabilities</b>		<b>50,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>269,252</b>
<b>Total assets less current liabilities</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2021-22							0
<b>Net assets</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,248,729					1,248,729
Circuit Model Trust Fund (Unrestricted)			175,790				175,790
Designated Funds (Unrestricted)	22			9,055			9,055
<b>Total Unrestricted Funds</b>							<b>1,433,574</b>
Restricted Funds	23				33,678		33,678
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>

Signed

Martin M. Yeckman 13/06/24

Circuit Treasurer

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2023

### 1 Accounting Convention

The financial statements have been prepared in accordance with the charities governing document and "Accounting and Reporting by Charities" statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019)". The charity is a public benefit entity as defined by FRS 102

The accounts have been prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared on the basis of historical cost modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. 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

#### Income Recognition

Income is included in the statement of Financial Activities (SOFA) of 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original agreed terms.

#### 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

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

The freehold property is shown in the accounts at 2020 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. Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

#### Investments

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

#### Debtors and Prepayments

Debtors relate to the payment of the September stipend in August.

#### Creditors and Accruals

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

### 4 Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only effects that period, or in the period of revision and future periods where the provision effects both current and future periods.

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

### Income and Expenditure Notes:

#### 5 Income from Monetary Investments

Interest	General Fund		CMT	
	2022/23	2021/22	2022/23	2021/22
Interest CFB/TMCP	1,692	196	5,470	1,278

#### 6 Income from Investment Property

The trustees have determined that the Windermere Drive property listed below will no longer be retained as a rental property. The manse is now occupied by the Minister in Skelton section of Circuit.

Letting Income	General Fund	
	2022/23	2021/22
60 Windermere Drive	5,729	9,240

#### 7 Assessments on Churches

The Circuit comprises of 13 churches and 1 LEP each is assessed for a contribution to meet overall net costs of the Circuit. In making its assessment, budgeted income from investment income (including property letting) and confirmed external grants is taken into account. The assessment requires an annual contribution from the Circuit Model Trust Fund. An assessment on churches is annually determined by the Circuit using a formulaic method which takes into account the October number of members in each church and the annual average number weekly attending each church. Assessments are paid monthly in advance and are treated as prepayments on a receivable basis. If any church has not paid its assessment by the due date the sum in question is also treated as a creditor.

Church	General Fund	
	2022/23	2021/22
Guisborough	54,324	53,076
Zelland Park	20,064	18,540
Newcomen	16,940	15,889
Marske	24,624	24,636
New Marske	5,304	4,548
Saltburn	12,993	21,926
Skelton	8,400	6,000
Brotton	3,600	2,700
Skinningrove	1,400	1,400
Hinderwell	3,780	3,948
Danby	11,595	11,112
Lealholm	8,400	6,500
Glaisdale Head	2,500	2,500
Westerdale	0	182
<b>Total</b>	<b>173,924</b>	<b>172,957</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Income and Expenditure Notes:

### 8 Grants Receivable

Grants	Restricted	Restricted
	2022/23	2021/22
TMCP	10,000	23,457
The Christian Education Trust		580
<b>Total</b>	<b>10,000</b>	<b>24,037</b>

### 9 Other charitable activities

	General	Restricted	General	Restricted
	2022/23	2022/23	2021/22	2021/22
C&D Churches donations - Property		240		160
C&D Churches donations-Aux FSPD		255		155
C&D Churches donations- LWPT		130		100
C&D Churches donations - MMHS		80		80
C&D Churches donations - MRDF		0		124
C&D Churches donations - MIBF		70		0
C&D Churches donations - MHA		96		0
MWIB		1,707		1,248
Home Missions		173		391
Overseas Missions		362		655
Westerdale	4,876			
Brotton repayment of roof repairs	16,196			
<b>Total</b>	<b>21,072</b>	<b>3,113</b>	<b>0</b>	<b>2,913</b>

### 10 Grants and Donations to Churches

	CMFT	General	CMFT	General
	2022/23	2022/23	2021/22	2021/22
Zelland Park			30,000	
New Marske	1,500			
<b>Total</b>	<b>1,500</b>	<b>0</b>	<b>30,000</b>	<b>0</b>

Donations	Restricted	General	Restricted	General
	2022/23	2022/23	2021/22	2021/22
C&D Churches donations - Property	240		585	
C&D Churches donations-Aux FSPD	255		590	
C&D Churches donations- LWPT	130		255	
C&D Churches donations - MMHS	80		360	
C&D Churches donations - MRDF			124	
C&D Churches donations - MIBF	70			
C&D Churches donations - MHA	96			
MWIB	1,557		1,248	
Home Missions	173		404	
Overseas Missions	362		844	
ME Assoc		351		
<b>Total</b>	<b>2,963</b>	<b>351</b>	<b>4,410</b>	



## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Income and Expenditure Notes:

### 12 Property

2022/23 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,635	389	497		295	37	729	4,582
25 Cartmel Rd	1,895	208	351				382	2,836
60 Windermere Dr	778	63	3,097		396	138	824	5,296
1 Bridge Green	2,598	637	108		240		773	4,356
Equipment							147	147
Yr End Adj							(7)	(7)
<b>Total</b>	<b>7,906</b>	<b>1,297</b>	<b>4,053</b>	<b>0</b>	<b>931</b>	<b>175</b>	<b>2,848</b>	<b>17,210</b>

2021/22 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,557	384	1,171				598	4,710
25 Cartmel Rd	1,842	209	4,536	330			327	7,244
60 Windermere Dr			619				687	1,306
1 Bridge Green	2,503	608	178				661	3,950
Equipment							147	147
Yr End Adj							(5)	(5)
<b>Total</b>	<b>6,902</b>	<b>1,201</b>	<b>6,504</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>2,415</b>	<b>17,352</b>

### Other Church Property

2022/23							
Other Property	General Fund						CMFT
	Prof fees	Gas & Elec	Water Usage	Maintenance	Quin Insp	Total	Maintenance
Saltburn Church	4,541					4,541	
Skinningrove Church		67				67	
Zelland Park Church					510	510	
Brolton Church				16,195	540	16,735	7171
Lealholm Church					480	480	
Skinningrove Church					474	474	
Guisborough Church					720	720	
All churches	1,920					1,920	
Hope 4 East Cleveland	600					600	
<b>Total</b>	<b>7,061</b>	<b>67</b>	<b>0</b>	<b>16,195</b>	<b>2,724</b>	<b>26,047</b>	<b>7,171</b>

2021/22 General Fund						
Other Property	Prof fees	Gas & Elec	Water Usage	Maintenance	Quin Insp	Total
Saltburn Church	5,400					5,400
Newcomen Church					510	510
Danby Church					990	990
Glaisdale Head Church					660	660
<b>Total</b>	<b>5,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,160</b>	<b>7,560</b>

Total Property 2022/23 - CMFT	7,171
Total Property 2022/23 - General Fund	43,257
Total Property 2021/22 - General Fund	24,912

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Income and Expenditure Notes:

### 13 Office Expenses

	General Fund	
	2022/23	2021/22
Circuit plan	58	295
Admin post/pnn/stat	88	51
Admin computer software	1,145	841
Audit fee	2,238	2,232
Accountancy Fee	1,980	1,620
Admin monthly bank charges	66	97
Circuit website		33
<b>Total</b>	<b>5,575</b>	<b>5,169</b>

### 14 District Assessments & Levy

	2022/23		
	General	CMTF	Total
Connex Assessment	38,740		38,740
District Assessment	4,020		4,020
Levy on CMTF		6,280	6,280
<b>Total</b>	<b>42,760</b>	<b>6,280</b>	<b>49,040</b>

	2021/22		
	General	CMTF	Total
	40,673		40,673
	4,339		4,339
		11,398	11,398
<b>Total</b>	<b>45,012</b>	<b>11,398</b>	<b>56,410</b>

### 15 Other Outgoings

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		500			500
Local Preacher Exps	280				280
Other Circuit Exps	1,027				1,027
C&D Mission Fund			600		600
Hope4east Cleveland Audit					0
Hope4east Cleveland Club					0
<b>Total</b>	<b>1,307</b>	<b>500</b>	<b>600</b>	<b>0</b>	<b>2,407</b>

	2021/22				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		766			766
Local Preacher Exps	362				362
Other Circuit Exps	1,613			40	1,653
C&D Mission Fund			95		95
Hope4east Cleveland Audit				1,011	1,011
Hope4east Cleveland Club				2,979	2,979
<b>Total</b>	<b>1,975</b>	<b>766</b>	<b>95</b>	<b>4,030</b>	<b>6,866</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Income and Expenditure Notes:

### 16 Valuation of Property

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
10 Bracken Crescent	32,000				32,000
					0
<b>Total</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,000</b>

	2021/22				
	General Fund	CMTF	Designated	Restricted	Total
25 Carmel Road	40,000				40,000
1 Bridge Green	10,000				10,000
60 Windermere Drive	85,000				85,000
					0
<b>Total</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,000</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Income and Expenditure Notes:

### 17 Fixed Assets - Circuit Manses @ Cost or valuation

Manse	2022/23						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			210,000				210,000
1 Bridge Green			375,000				375,000
10 Bracken Cres			330,000				330,000
60 Windermere Dr			315,000				315,000
<b>Total</b>		0	1,230,000	0	0	0	1,230,000

Manse	2021/22						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			210,000				210,000
1 Bridge Green			375,000				375,000
10 Bracken Cres			298,000				298,000
60 Windermere Dr	315,000						315,000
<b>Total</b>	315,000	0	883,000	0	0	0	1,198,000

Valuation of Cartmel Rd, Windermere Dr and 1 Bridge Green manses based on Bell-Snoxell valuation @2022

Valuation of Bracken Cr manse based on Bell-Snoxell valuation @2023

The Trustees believe that there has not been any other material change in the manses values up to 31st August 2023

During 2023 there was a change of use for 60 Windermere Drive, which is once again being used as a manse

The Circuit is planning to change the use of Bracken Cr into an investment property and let it out in the coming year.

### 18 Current Assets - Debtors

	2022/23				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	6,876				6,876
Other pre-payments	758				758
CMTF interest due		489			489
Pledged donations	80				80
Other Debtor - Brollon Roof reps	2,230				2,230
<b>Total</b>	9,944	489	0	0	10,433

	2021/22				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	9,472				9,472
Other pre-payments	667				667
CMTF interest due		185			185
<b>Total</b>	10,139	185	0	0	10,324

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

Balance Sheet Notes:

19 Current Assets - TMCP

	2022/23	2021/22
CMTF 10895	116,320	175,605

20 Current Assets - Central Finance Board (CFB) and Bank/Cash Balances

	2022/23				
	Fund	CMTF	Designated	Restricted	Total
CFB	72,916				72,916
CAF bank	338		8,455	34,554	43,347
MWIB Cash in hand				30	30
WM & HM Cash in hand				0	0
<b>Total</b>	<b>338</b>	<b>0</b>	<b>8,455</b>	<b>34,584</b>	<b>43,377</b>

	2021/22				
	Fund	CMTF	Designated	Restricted	Total
CFB	61,908				61,908
CAF bank	685		9,055	33,648	43,388
MWIB Cash in hand				30	30
WM & HM Cash in hand				0	0
<b>Total</b>	<b>685</b>	<b>0</b>	<b>9,055</b>	<b>33,678</b>	<b>43,418</b>

21 Current Liabilities

	2022/23				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	13,639				13,639
Grants in advance				12,000	12,000
Insurance	73				73
Ministers & Staff exps	1,255				1,255
Sundry Creditors	226				226
Accountancy provision	1,800				1,800
Independent exam fee provision	2,196				2,196
Manse Utilities	37				37
Skinningrove Church utilities	67				67
Brolton Church roof repairs	11,212				11,212
<b>Total</b>	<b>30,505</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>42,505</b>

	2021/22				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	14,331				14,331
Rent in advance	339				339
Computer Software	132				132
Ministers & Staff exps	2,322				2,322
Sundry Creditors	105				105
Accountancy provision	1,620				1,620
Independent exam fee provision	2,154				2,154
Westerdale grant	1,000				1,000
<b>Total</b>	<b>22,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,003</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2023

### 22 Designated Fund Analysis

	C&D Mission Fund	Total
B/fwd from 2021/22	9,055	9,055
Donated 2022/23		0
Transfer from TMCP	0	0
Expenditure 2022/23	(600)	(600)
C/fwd	8,455	8,455

### 23 Restricted Funds Analysis

	Home Missions	Education Fund	Lay worker Fund	Benevolent Fund	Overseas Fund	MwIB	C&D Church Donations	Mission & Discipleship	Darlington NPNP Fund	Total
B/fwd from 2021/22	0	708	26,381	250	0	30	0	1,309	5,000	33,678
Donations received 2022/23	173		10,000		362	1,707	871			13,113
Grants received 2022/23										0
Transfer from General Fund										0
Transfer from TMCP										0
Expenditure 2022/23			(21,094)							0
Donations Trans 2022/23	(173)									(21,094)
<b>Total</b>	<b>0</b>	<b>708</b>	<b>15,287</b>	<b>250</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>1,309</b>	<b>5,000</b>	<b>22,734</b>

### 24 Payments to Trustees

#### Payments to Trustees

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting

	2022/23	2021/22
£	Nil	Nil

Number of trustees who were paid expenses

8	5
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Nature of the expenses

Expense payments primarily relate to reimbursement for travel, postage, training, stationery costs & minor manse maintenance.

Total amount paid

£	8,848	8,664
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### 25 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg. advice, accountancy services) paid to the independent examiner or auditor

	2022/23	2021/22
£	2,238	2,232
£	1,980	1,620

### 26 Paid employees

Staff Costs paid during the year were :

Gross wages, salaries and benefits in kind

Employer's National Insurance Costs

Pension Costs

Total staff costs

	2022/23	2021/22
£	124,436	102,719
£	9,310	7,945
£	22,177	20,840
£	155,923	131,504

Average number of staff employed during the year were

7	5
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## Declarations

### Treasurer

I confirm that the accounts have been prepared from the records of the Circuit and they include all of the funds under the control of the Circuit meeting.

Signature of Treasurer... Martin McLachlan Date 13/06/24

Name : Martin McLachlan

Presentation to the Circuit meeting for approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2023 have been.

Presented to the Circuit Meeting on 13/06/24 and were approved.

Signature of the Chair of the meeting... R.V. Sharples Date 13/6/24

Name of the Chair of the meeting : Rev Richard Sharples

### Independent Examiner's Report to the Trustees of the Methodist Church Cleveland and Danby Circuit

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2023 which are set out on pages 2 to 15.

#### Responsibilities and basis of report

As the church trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I 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 £10000 (ten thousand pounds) at the balance sheet date.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act;

or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Fitzgerald  
Mr G Fitzgerald BA FCA DChA  
Azets Audit Services  
Wynyard Park House  
Wynyard Avenue  
Wynyard  
TS22 5TB

20/6/2024

**THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT**

England & Wales - Charity number 1130868

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# Accounts

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**THE METHODIST CHURCH – CLEVELAND AND DANBY CIRCUIT**  
**Registered Charity – Registration number 1130868**

**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS 2021/22**

**Introduction**

The Cleveland and Danby Circuit was formed on 1 September 2005, by the amalgamation of the former Cleveland and Danby circuits.

Each of the local Methodist Churches within the area bounded by Redcar, Guisborough, Westerdale, Glaisdale and Hinderwell (thirteen churches in all) is affiliated to the Circuit. The Circuit is in turn affiliated to the Methodist Church of Great Britain, through its Darlington District.

In accordance with the Charities Act 2006 the Circuit became registered as a Charity with the Charity Commission from 30 July 2009, because its gross annual income is above £100k, the current registration threshold. Guisborough Church is registered with the Charity Commission. All other Churches are expected to be registered when timetable agreed with Charity Commission. Currently individual Churches submit their accounts for overview by the Circuit Treasurer.

**Mission Statement**

“The Cleveland and Danby Methodist Circuit will grow and thrive through:

- Growing in depth (In our walk spiritually with God)
- Growing in vitality (In our ability to make the love of God known)
- Growing new disciples.”

**Objectives of the Circuit**

“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the body of Christ, for purposes of mission, mutual encouragement and help.” [The Constitutional Practice and Discipline of the Methodist Church, Standing Order 500]

1. To encourage the churches of the Circuit to work through the implications of “Our Calling”, as prioritised by Conference 2004.
2. Presbyteral ministers have pastoral charge of an independent section but their individual gifts to be shared across the Circuit.
3. To act as manager of the ministers, presbyteral, diaconal, probationer, and lay workers stationed in the Circuit.
4. To deploy effectively the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.
5. To provide and maintain housing for ministers stationed in the Circuit.

6. To plan the programme of worship services for churches in the Circuit and allocate preachers to services.
7. To co-ordinate the activities of churches in the Circuit and organise joint services and other events.
8. To be responsible for the collection and payment of contributions to District and Connexional Funds on behalf of churches in the Circuit.
9. To be responsible for the training and accreditation of local preachers within the area of the Circuit.
10. To organise Circuit Meetings held at least three times a year – the Circuit Meeting is the meeting of the Trustees, responsible for the affairs of the Circuit and development of circuit policy. It exercises a combination of spiritual leadership and administrative efficiency, which enables the Circuit to fulfil its purposes. It acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The meeting encourages leadership within the Circuit, which involves the Circuit Stewards and other lay persons along with the ministers appointed to the Circuit.

#### **Activities during the Year**

##### Coronavirus

The Circuit has had a gradual emerging from the effects of the coronavirus. With activities being gently restored and renewed.

##### Circuit Leadership

The Ministerial team and the Circuit Leadership Team have continued to meet regularly throughout the year, often virtually, although latterly meetings have started to take place face-to-face.

Circuit meetings have now started to happen face-to-face.

##### East Cleveland Community Work

This work has continued to develop and is actively pursuing a new source of funding through the New Places for New People initiative of the Methodist Church. We are looking to transform this community into a full-blown new church.

##### Staff Changes

There was only one staff change through the year with an additional part-time Children and Families Worker within the East Cleveland community project.

##### Closure of Churches

No churches officially closed during the year.

##### Manses

The 3 properties Cartmel Road, Bracken Crescent and Bridge Green were all used as Manse accommodation for Ministers within the Circuit. The Windermere Drive property, with agreement from TMCP over its lease, has been remained rented out as a residential let.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustee' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have taken due regard to guidance published by Charity Commission on public benefit.

### **Risk Management**

The Trustees have reviewed the principal risks affecting the operations at the March 2020 Circuit meeting, and have concluded that there are effective measures in place to mitigate those risks.

## Financial Results

1. The attached financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting by Charities, and the latest model circuit accounts prepared by the Trustees for Methodist Church Purposes. In particular, they have been prepared on the accruals basis.
2. In following the latest model circuit accounts, a single statement of financial activities and a single balance sheet have been prepared, covering all funds under the control of the Circuit Meeting, including the Model Trust Fund.
3. The total funds at 31 August 2022 were £1,467,252 which were allocated between fund categories as follows:

31.8.22		31.8.21
£		£
50,729	Unrestricted Funds	46,125
Nil	Endowments	Nil
33,678	Restricted Funds:	13,178
1,198,000	Manses at Valuation	1,063,000
9,055	Designated Funds	5,150
175,790	Model Trust Fund	268,676
	Other	
<b>1,467,252</b>		<b>1,396,129</b>

4. The change for the year on unrestricted funds was an increase of £139,604 which includes £135,000 revaluation gain on properties.
5. Model Trust Fund is a restricted fund, which may only be used for purposes defined by Methodist Church Standing Orders.
6. Cash balances at 31 August 2022 were £62,593 (2021 : £56,015).

## Post Balance Sheet Event

There are no post balance sheet events

## Reserves Policy

The reserves policy relates to all the funds for which the Circuit Meeting is responsible as trustees of the charity.

The aim of this policy is twofold:

- To secure and sustain the Circuit's viability and future;
- To give reassurance to the affiliated churches and their members, and to the public, that the Circuit intends to use all of the money coming into its care for the purposes of the charity.

## Circuit Unrestricted General Fund

Under the Standing Orders of the Methodist Church, the Circuit is required to meet its financial obligations for the support of its ministers, the maintenance of its manses, and its contributions to the District and the Connexion. The total cost of these in the last financial year was £196,413.

Our reserves policy is to progressively reduce the year-end balance to £40,000, which is the level agreed at June 2012 Circuit meeting and to maintain it around that level.

### Model Trust Fund

This fund derives primarily from the sale of chapels and manses, and the Methodist Conference controls its use under "The Constitutional Practice & Discipline of the Methodist Church", mainly SO 915, 916 & 917. This restriction is an internal regulation, which permits the fund to be used for a variety of purposes as approved by Circuit meeting.

The funds held in the Model Trust Fund (and those that are anticipated to be realised from planned sales) have been earmarked by the trustees as follows:

- For general Circuit purposes, including maintenance of manses, under Standing Order 917;
- Grants to affiliated churches for future property schemes;
- Westerdale Methodist annual contribution to Westerdale Christ Church running costs as part of LEP building sharing agreement, approx. £1,000 per annum.
- Ongoing support for the East Cleveland project
- Support for a part-time lay worker in East Cleveland area;

A proposal is annually applied for to release funds under Standing order 917 for general Circuit purposes.

Projects are submitted by the Circuit's churches for property schemes using an online system after the Circuit has approved to release grants from the Model Trust fund.

The trustees believed that these objectives, together with the annual levy payable to the District, and release for future assessment shortfalls would utilise all of these funds over the next few years. The actions taken to contain the Coronavirus epidemic have had a negative impact upon the income for the Circuit's chapels. The financial position of many of those chapels still remains uncertain and there will continue to be a need to cover the assessment shortfalls for the near future whilst the financial impact becomes clearer and plans to address the imbalance are implemented.

### Other Restricted Funds

All restricted funds are utilised only for the purposes specified by the donors.

The principal funds are:

- Circuit Layworker Fund (balance £26,381) to fund the East Cleveland Community Outreach project.
- Education & Youth Fund (balance £708) – To support education and youth activities
- Benevolence Fund (balance £250) – Support for the needy, including refugees and asylum seekers.

### Endowment Funds

All the Circuits Endowments are closed and the monies realised for Circuit use.

Approved by the Trustees at a Circuit Meeting on 20<sup>th</sup> June 2023, and signed on their behalf by

*John Henry 29/06/23*

**Rev John Henry, Superintendent Minister**

## **Legal and Administrative Particulars**

### **Trustees of the Circuit (Members of the Circuit Meeting) September 2021 – August 2022**

The trustees of the Circuit, who are listed below, meet regularly, normally up to four times each year, in the Circuit Meeting. This is the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders.

#### **Circuit Ministers:**

Rev. John Henry (Superintendent Minister)  
Rev. Alan Coates  
Rev. Kevin Highfield

#### **Circuit Stewards:**

Ms Sandie Dixon  
Mr Colin Crossman (also Synod Rep)  
Mr. John Harrison (also Synod Rep)  
Mr. Alan Richmond (also Property Secretary)  
Mrs Mary Bielby  
Mrs Ann Forster-Harding  
Mrs Liz Chadwick  
Rev. Isabel Stuart

#### **Circuit Officers:**

#### **Church Representatives:**

Brotton	Mr. David Williams – Treasurer Mrs. Pam Chester – Church Representative Mr Phil Darby – Steward
Danby	Mrs. Sheila Jones - Steward Mrs. Mary Smith – Church Representative Mr. Steve Jones – Church Treasurer
Glaisdale Head Guisborough	Mrs. Ena Harker – Church Representative Mrs Pat Anderson – Steward Mr. Peter Crabb – Treasurer Mrs Angie Gavins – Church Representative
Hinderwell	Mrs. Ann Southgate – Steward Mr. Tim Husbands – Treasurer
Lealholm	Mr. Chris Pellant – Treasurer Mrs. Helen Pellant – Church Representative Mr. Laurie Pearson – Steward
Marske	Mr. Stephen Pearson – Treasurer Mrs. Gillian Pearson – Church Representative
Newcomen	Mrs. Judith Hathaway – Steward Mr. George Sands – Treasurer Mrs. Rosemary Taylor – Church Representative
New Marske	Mrs. Barbara Tansley - Steward Mrs. Janet Coles - Treasurer Mrs. Beryl Hurren – Church Representative
Saltburn	Mr. Geoffrey Callaghan – Treasurer Mrs. Sandie Dixon – Church Representative
Skelton	Mr. Denise Burden – Church Representative Mr. Robert Shawcross – Treasurer

Westerdale  
Zetland Park

No representatives  
Ms. Sarah Dixon – Church Representative  
Mrs. Ann Woodhouse – Steward  
Mr. John Sims – Treasurer

**Supernumerary Ministers:**

Rev. Keith Martin  
Rev. Isabel Stuart (also Circuit Steward)  
Rev. Trevor Haigh (District Ecumenical Officer)  
Rev. Bill Middlemiss

**Other Members:**

Mr Steve Bee – Circuit Treasurer  
Mrs Dorothy Hutton – MwiB Representative  
Mrs Sheila Crossman MHA Representative  
Mr Jason Griffiths – Safeguarding Officer  
Mr Brian Stephenson – Connexional Funds Treasurer  
Mrs Sandie Dixon - Pastoral Lay Worker  
Mrs Emma Dacey – East Cleveland Lay Worker

**Superintendent Minister:**

Rev John Henry, 10 Bracken Crescent, Guisborough TS14 8DU

**Independent Examiners:**

Azets Audit Services, New Garth House, Upper Garth Gardens, Guisborough TS14 6HA

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Accountants**

Draycott and Kirk LLP, 82 Westgate, Guisborough, TS14 6AP

**Solicitors:**

Punch Robson, 34 Myton Road, Ingleby Barwick, TS17 0WG

**Property Advisors:**

Bell Snoxell Building Consultants Ltd, Mortar Pit Farm, Sneatonthorpe, Whitby.  
YO22 5JG

**Charity Registration No. 1130868**

**The Methodist Church - Cleveland and Danby Circuit**

**FINANCIAL STATEMENTS**

**For Year Ending 31 August 2022**

**DRAYCOTT & KIRK  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP**

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS  
ACCRUALS BASIS**

<b>Cleveland and Danby</b>	<b>Circuit</b>
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**FOR THE YEAR ENDED  
31 AUGUST 2022**

<b>Darlington</b>	<b>District</b>	<b>Circuit no</b>	<b>..13/07</b>
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**Registered Charity number**

<b>1130868</b>
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**Ministers:**

<b>Rev J P Henry (Superintendent)</b>
<b>Rev K Highfield</b>
<b>Rev A Coates</b>

**Circuit Stewards:**

<b>Mrs L Chadwick</b>
<b>Ms S Dixon</b>
<b>Mr J Harrison</b>
<b>Mr C Crossman</b>
<b>Rev I Stuart</b>
<b>Mrs M Beilby</b>
<b>Mrs A Forster-Harding</b>
<b>Mr A Richmond</b>

**Treasurer:**

<b>Mr S Bee &amp; Mr R Kirk</b>
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	2021/22 Unrestricted Funds			2021/22 Restricted & Endowment Funds		Total 2021-22
		General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
		£	£	£	£	£	£
<b>Income</b>							
Donations and legacies		647					647
Income from monetary investments	5	196	1,278				1,474
Income from investment property	6	9,240					9,240
Assessments on Churches	7	172,957					172,957
Grants	8				24,037		24,037
Other charitable activities							0
<b>Total from charitable activities</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>24,037</b>	<b>0</b>	<b>208,355</b>
Other charitable income							0
<b>Total from Charitable Income</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>24,037</b>	<b>0</b>	<b>208,355</b>
Other Income	9				2,913		2,913
<b>Total Income and endowments</b>		<b>183,040</b>	<b>1,278</b>	<b>0</b>	<b>26,950</b>	<b>0</b>	<b>211,268</b>
<b>Expenditure</b>							
Grants and donations	10		30,000		4,410		34,410
Salaries and associated costs	11	135,368			12,010		147,378
Property	12	24,912					24,912
Office expenses	13	5,169					5,169
District Assessment & Levy	14	45,012	11,398				56,410
Other Outgoings	15	1,975	766	95	4,030		6,866
<b>Total charitable expenditure</b>		<b>212,436</b>	<b>42,164</b>	<b>95</b>	<b>20,450</b>	<b>0</b>	<b>275,145</b>
<b>Net income/(expenditure) before Investments</b>							
		<b>(29,396)</b>	<b>(40,886)</b>	<b>(95)</b>	<b>6,500</b>	<b>0</b>	<b>(63,877)</b>
Gains/(losses) on revaluation/sale of properties	16	135,000					135,000
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>							
		<b>105,604</b>	<b>(40,886)</b>	<b>(95)</b>	<b>6,500</b>	<b>0</b>	<b>71,123</b>
Transfers between funds		34,000	(52,000)	4,000	14,000		0
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>139,604</b>	<b>(92,886)</b>	<b>3,905</b>	<b>20,500</b>	<b>0</b>	<b>71,123</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,109,125	268,676	5,150	13,178	0	1,396,129
Less: Future instalments of grants							
<b>Total funds carried forward</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	17	883,000					883,000
Investment properties	17	315,000					315,000
Investments							0
<b>Total fixed assets</b>		<b>1,198,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,198,000</b>
<b>Current Assets</b>							
Debtors	18	10,139	185				10,324
Trustees for Methodist Church Purposes	19		175,605				175,605
Central Finance Board Deposits	20	61,908					61,908
Cash at Bank and In hand	20	685	0	9,055	33,678		43,418
<b>Total current assets</b>		<b>72,732</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>291,255</b>
<b>Current Liabilities</b>							
Creditors (due in under 1 year)	21	22,003	0	0	0	0	22,003
Grants payable within 2021-22							0
<b>Total current liabilities</b>		<b>22,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,003</b>
<b>Net current assets/liabilities</b>		<b>50,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>269,252</b>
<b>Total assets less current liabilities</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2021-22							0
							0
							0
<b>Net assets</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,248,729					1,248,729
Circuit Model Trust Fund (Unrestricted)			175,790				175,790
Designated Funds (Unrestricted)	22			9,055			9,055
<b>Total Unrestricted Funds</b>							<b>1,433,574</b>
Restricted Funds	23				33,678		33,678
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,248,729</b>	<b>175,790</b>	<b>9,055</b>	<b>33,678</b>	<b>0</b>	<b>1,467,252</b>

Signed

*Martin McKechnan*

29/06/23

Circuit Treasurer

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

	Notes to the accounts	2020/21 Unrestricted Funds			2020/21 Restricted & Endowment Funds		Total 2020-21
		General Fund (Unrestricted)	Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
		£	£	£	£	£	£
<b>Income</b>							
Donations and legacies		600					600
Income from monetary investments	5	65	803				868
Income from investment property	6	7,091					7,091
Assessments on Churches	7	165,791					165,791
Grants	8				8,837		8,837
Other charitable activities		139					139
<b>Total from charitable activities</b>		<b>173,686</b>	<b>803</b>	<b>0</b>	<b>8,837</b>	<b>0</b>	<b>183,326</b>
Other charitable income							0
<b>Total from Charitable income</b>		<b>173,686</b>	<b>803</b>	<b>0</b>	<b>8,837</b>	<b>0</b>	<b>183,326</b>
Other income	9	4,187			3,258		7,445
<b>Total income and endowments</b>		<b>177,873</b>	<b>803</b>	<b>0</b>	<b>12,095</b>	<b>0</b>	<b>190,771</b>
<b>Expenditure</b>							
Grants and donations	10	0	6,000		1,761		7,761
Salaries and associated costs	11	128,648			11,178		139,824
Property	12	31,913					31,913
Office expenses	13	4,875					4,875
District Assessment & Levy	14	50,436	14,321				64,757
Other Outgoings	15	512	615	4,349	691		6,167
<b>Total charitable expenditure</b>		<b>216,384</b>	<b>20,936</b>	<b>4,349</b>	<b>13,628</b>	<b>0</b>	<b>255,297</b>
<b>Net income/(expenditure) before investments</b>							
		<b>(38,511)</b>	<b>(20,133)</b>	<b>(4,349)</b>	<b>(1,533)</b>	<b>0</b>	<b>(64,526)</b>
Gains/(losses) on revaluation/sale of properties	16	0	0				0
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>							
		<b>(38,511)</b>	<b>(20,133)</b>	<b>(4,349)</b>	<b>(1,533)</b>	<b>0</b>	<b>(64,526)</b>
Transfers between funds		10,000	(19,000)		9,000		0
Other gains/(losses)							
<b>Net movement in funds</b>		<b>(28,511)</b>	<b>(39,133)</b>	<b>(4,349)</b>	<b>7,467</b>	<b>0</b>	<b>(64,526)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,137,636	307,809	9,499	5,711	0	1,460,655
Less: Future instalments of grants							
<b>Total funds carried forward</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>

## Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	17	833,000					833,000
Investment properties	17	230,000					230,000
Investments							0
<b>Total fixed assets</b>		<b>1,063,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>
<b>Current Assets</b>							
Debtors	18	9,670	37				9,707
Trustees for Methodist Church Purposes	19		268,639				268,639
Central Finance Board Deposits	20	26,479					26,479
Cash at Bank and in hand	20	29,536	0	5,150	13,178		47,864
<b>Total current assets</b>		<b>65,685</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>352,689</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	21	19,560	0	0	0	0	19,560
Grants payable within 2020-21							0
<b>Total current liabilities</b>		<b>19,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,560</b>
<b>Net current assets/liabilities</b>		<b>46,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>333,129</b>
<b>Total assets less current liabilities</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>
<b>Long term liabilities</b> (due after more than one year)							
Grants payable after 2020-21							0
							0
							0
<b>Net assets</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,109,125					1,109,125
Circuit Model Trust Fund (Unrestricted)			268,676				268,676
Designated Funds (Unrestricted)	22			5,150			5,150
<b>Total Unrestricted Funds</b>							<b>1,382,951</b>
Restricted Funds	23				13,178		13,178
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>

Signed

Martin Pughan 29/06/23

Circuit Treasurer

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2022

### 1 Accounting Convention

The financial statements have been prepared in accordance with the charities governing document and "Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019)". The charity is a public benefit entity as defined by FRS 102.

The accounts have been prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared on the basis of historical cost modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. 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

#### Income Recognition

Income is included in the statement of Financial Activities (SOFA) of 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original agreed terms.

#### 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

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

The freehold property is shown in the accounts at 2020 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. Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

#### Investments

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

#### Debtors and Prepayments

Debtors relate to the payment of the September stipend in August.

#### Creditors and Accruals

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

### 4 Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects that period, or in the period of revision and future periods where the provision affects both current and future periods.

## Cleveland and Danby Circuit

### Notes to the Accounts for the year ending 31 August 2022

#### Income and Expenditure Notes:

#### 5 Income from Monetary Investments

Interest	General Fund		CMT	
	2021/22	2020/21	2021/22	2020/21
Interest CFB/TMCP	196	65	1,278	803

#### 6 Income from Investment Property

The trustees have determined that the Windermere Drive property listed below will be retained until some time in the future when it may be needed as a manse for Minister in Skelton section of Circuit. The previous minister moved out of the manse in August 2020.

Letting Income	General Fund	
	2021/22	2020/21
60 Windermere Drive	9,240	7,081

#### 7 Assessments on Churches

The Circuit comprises of 13 churches and 1 LEP each is assessed for a contribution to meet overall net costs of the Circuit.

In making it's assessment, budgeted income from investment income (including property letting) and confirmed external grants is taken into account.

The assessment requires an annual contribution from the Circuit Model Trust Fund. An assessment on churches is annually determined by the Circuit using a formulaic method which takes into account the October number of members in each church and the annual average number weekly attending each church. Assessments are paid monthly in advance and are treated as prepayments on a receivable basis. If any church has not paid it's assessment by the due date the sum in question is also treated as a creditor.

Church	General Fund	
	2021/22	2020/21
Guisborough	53,076	55,080
Zetland Park	18,540	19,236
Newcomen	15,889	16,428
Marske	24,636	25,560
New Marske	4,548	4,718
Seltham	21,926	12,408
Skelton	6,000	6,000
Brotton	2,700	5,760
Skinningrove	1,400	1,400
Hinderwell	3,948	3,000
Danby	11,112	11,111
Leaholm	6,500	1,500
Glaisdale Head	2,500	2,500
Westerdale	182	1,092
<b>Total</b>	<b>172,957</b>	<b>165,791</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 8 Grants Receivable

	Restricted	Restricted
Grants	2021/22	2020/21
TMCP	23,457	
The Christian Education Trust	580	1,837
Darlington NPNP		5,000
Mission & Discipleship		2,000
<b>Total</b>	<b>24,037</b>	<b>8,837</b>

#### 9 Other charitable activities

	General	Restricted	General	Restricted
	2021/22	2021/22	2020/21	2020/21
C&D Churches donations		160		425
C&D Churches donations		155		435
C&D Churches donations		100		155
C&D Churches donations		80		280
C&D Churches donations		124		0
MWIB		1,248		419
Home Missions		391		590
Overseas Missions		655		954
Guisborough			4,187	
<b>Total</b>	<b>0</b>	<b>2,913</b>	<b>4,187</b>	<b>3,258</b>

#### 10 Grants and Donations to Churches

	CMFT	General	CMFT	General
	2021/22	2021/22	2020/21	2020/21
Guisborough			5,000	
Westerdale			1,000	
Zetland Park	30,000			
<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>

	Restricted	
Donations	2021/22	2020/21
C&D Church's donations	585	
C&D Church's donations	590	
C&D Church's donations	255	
C&D Church's donations	360	
C&D Church's donations	124	
MWIB	1248	419
Home Missions	404	577
Overseas Missions	844	765
<b>Total</b>	<b>4,410</b>	<b>1,761</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 11 Salaries and Associated costs

Stipends	General Fund	
	2021/22	2020/21
Stipends	80,567	79,632
NI Contributions	7,642	6,831
Pension Fund Contributions	20,840	21,205
Post/Print/Stat	326	355
Sundry Expenses	478	480
Telephone	1,873	1,716
Travelling	7,030	3,107
Apprenticeship levy	405	435
Supernumerary	3,490	880
<b>Total</b>	<b>122,651</b>	<b>114,641</b>

No. of staff 3 3

#### Administrator, Pastoral Assistant & Layworker

	2021/22				2020/21			
	General	General	Restricted	Total	General	General	Restricted	Total
	Administrator	Pastoral Assistant	Lay worker		Administrator	Pastoral Assistant	Lay worker	
Salary	6,864	5,096	10,192	22,152	8228	4,940	9855	23,003
Employers NI	125		178	303	123		141	264
Apprentice Levy	39		72	111	41		74	115
Travelling			1328	1,328			425	425
Telephone	278			278	378		461	839
Post/Print/Stat	10			10				0
Sundry expenses				0				0
Payroll Fee	240		240	480	240		240	480
Leaving gift				0	57			57
Office equipment	65			65				0
<b>Total</b>	<b>7,621</b>	<b>5,096</b>	<b>12,010</b>	<b>24,727</b>	<b>9,067</b>	<b>4,940</b>	<b>11,176</b>	<b>25,183</b>

No. of staff 1 1 1 1 1 1 1

**Total Stipends and salaries** 130,272 5,096 12,010 147,378 139,824

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 12 Property

2021/22 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,557	384	1,171				598	4,710
25 Cartmel Rd	1,842	209	4,536	330			327	7,244
60 Windermere Dr			619				687	1,306
1 Bridge Green	2,503	608	178				661	3,950
Equipment							147	147
Yr End Adj							(5)	(5)
<b>Total</b>	<b>6,902</b>	<b>1,201</b>	<b>6,504</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>2,415</b>	<b>17,352</b>

2020/21 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,481	399	11,371				581	14,832
25 Cartmel Rd	1,936	207	5,211			75	318	7,747
60 Windermere Dr	517	78	1,075	600		53	667	2,980
1 Bridge Green	2,426	592	102				643	3,763
Equipment			500				148	648
Yr End Adj							(17)	(17)
<b>Total</b>	<b>7,360</b>	<b>1,276</b>	<b>18,259</b>	<b>600</b>	<b>0</b>	<b>128</b>	<b>2,340</b>	<b>29,963</b>

#### Other Church Property

2021/22 General Fund						
Other Property	Prof fees	Electricity	Water Usage	Maintenance	Quin Insp	Total
Saltburn Church	5,400					5,400
Newcomen Church					510	510
Danby Church					990	990
Glaisdale Head Church					660	660
<b>Total</b>	<b>5,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,160</b>	<b>7,560</b>

2020/21 General Fund						
Other Property	Prof fees	Electricity	Water Usage	Maintenance	Quin Insp	Total
Saltburn Church					780	780
Marske Church					540	540
Hinderwell Church					630	630
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,950</b>	<b>1,950</b>

Total Property 2021/22 - General Fund

24,912

Total Property 2020/21 - General Fund

31,913

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 13 Office Expenses

	General Fund	
	2021/22	2020/21
Circuit plan	295	264
Admin post/print/stat	51	25
Admin computer software	841	794
Audit fee	2,232	2,088
Accountancy Fee	1,620	1,620
Admin monthly bank charges	97	84
Circuit website	33	
<b>Total</b>	<b>5,169</b>	<b>4,875</b>

#### 14 District Assessments & Levy

	2021/22		
	General	CMTF	Total
Connex Assessment	40,673		40,673
District Assessment	4,339		4,339
Levy on CMTF		11,398	11,398
<b>Total</b>	<b>45,012</b>	<b>11,398</b>	<b>56,410</b>

	2020/21		
	General	CMTF	Total
	41,758		41,758
	8,678		8,678
		14,321	14,321
<b>Total</b>	<b>50,436</b>	<b>14,321</b>	<b>64,757</b>

#### 15 Other Outgoings

	2021/22				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		766			766
Local Preacher Exps	362				362
Other Circuit Exps	1613			40	1653
C&D Mission Fund			95		95
Hope4east Cleveland Audit				1011	1,011
Hope4east Cleveland Club				2979	2979
<b>Total</b>	<b>1,975</b>	<b>766</b>	<b>95</b>	<b>4,030</b>	<b>6,866</b>

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		615			615
Local Preacher Exps	186				186
Other Circuit Exps	326				326
C&D Mission Fund			4349		4349
Hope4east Cleveland Audit					0
Hope4east Cleveland Club				691	691
<b>Total</b>	<b>512</b>	<b>615</b>	<b>4,349</b>	<b>691</b>	<b>6,167</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 16 Valuation of Property

	2021/22				
	General Fund	CMTF	Designated	Restricted	Total
25 Cartmel Road	40,000				40,000
1 Bridge Green	10,000				10,000
60 Windermere Drive	85,000				85,000
					0
<b>Total</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,000</b>

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
25 Cartmel Road					0
1 Bridge Green					0
60 Windermere Drive					0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Income and Expenditure Notes:

#### 17 Fixed Assets - Circuit Manses @ Cost or valuation

2021/22							
Manse	Property	Land	Buildings	Machinery	fittings and	Construction	Total
25 Cartmel Rd			210,000				210,000
1 Bridge Green			375,000				375,000
10 Bracken Cres			298,000				298,000
60 Windermere Dr	315,000						315,000
<b>Total</b>	<b>315,000</b>	<b>0</b>	<b>883,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,198,000</b>

2020/21							
Manse	Property	Land	Buildings	Machinery	fittings and	Construction	Total
25 Cartmel Rd			170,000				170,000
1 Bridge Green			365,000				365,000
10 Bracken Cres			298,000				298,000
60 Windermere Dr	230,000						230,000
<b>Total</b>	<b>230,000</b>	<b>0</b>	<b>833,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>

Valuation of Cartmel Rd, Windermere Dr and 1 Bridge Green manses based on Bell-Snoxell valuation @2022

Valuation of Bracken Cr manse based on Bell-Snoxell valuation when purchased in 2015

The Trustees believe that there has not been any other material change in the manses values up to 31st August 2022.

During 2020 there was a change of use for 25 Cartmel Road, which is once again being used as a manse, and 60 Windermere Drive is now an investment property being let out.

#### 18 Current Assets - Debtors

2021/22					
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	9,472				9,472
Other pre-payments	667				667
CMTF interest due		185			185
<b>Total</b>	<b>10,139</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>10,324</b>

2020/21					
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	9,023				9,023
Other pre-payments	647				647
CMTF interest due		37			37
<b>Total</b>	<b>9,670</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>9,707</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2022

### Balance Sheet Notes:

#### 19 Current Assets - TMTF

	2021/22	2020/21
CMTF 10895	175,605	268,639

#### 20 Current Assets - Central Finance Board (CFB) and Bank/Cash Balances

	2021/22				
	Fund	CMTF	Designated	Restricted	Total
CFB	61,908				61,908
CAF bank	685		9,055	33,648	43,388
MWIB Cash in hand				30	30
WM & HM Cash in hand				0	0
<b>Total</b>	<b>685</b>	<b>0</b>	<b>9,055</b>	<b>33,678</b>	<b>43,418</b>

	2020/21				
	Fund	CMTF	Designated	Restricted	Total
CFB	26,479				26,479
CAF bank	29,536		5,150	12,946	47,632
MWIB Cash in hand				30	30
WM & HM Cash in hand				202	202
<b>Total</b>	<b>29,536</b>	<b>0</b>	<b>5,150</b>	<b>13,178</b>	<b>47,864</b>

#### 21 Current Liabilities

	2021/22				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	14,331				14,331
Rent in advance	339				339
Computer software	132				132
Ministers & Staff exps	2,322				2,322
Sundry Creditors	105				105
Accountancy provision	1,620				1,620
Independent exam fee provision	2,154				2,154
Westerdale Grant	1,000				1,000
<b>Total</b>	<b>22,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,003</b>

	2020/21				
	Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	12,258				12,258
Rent in advance	339				339
Computer Software	132				132
Ministers & Staff exps	2,019				2,019
Sundry Creditors	116				116
Accountancy provision	1,620				1,620
Independent exam fee provision	2,076				2,076
Westerdale grant	1,000				1,000
<b>Total</b>	<b>19,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,580</b>

## Cleveland and Danby Circuit

### Notes to the Accounts for the year ending 31 August 2022

#### 22 Designated Fund Analysis

	C&D Mission Fund	Total
B/fwd from 2020/21	5,150	5,150
Donated 2021/22		0
Transfer from TMCP	4,000	4,000
Expenditure 2021/22	(95)	(95)
C/fwd	9,055	9,055

#### 23 Restricted Funds Analysis

	Home Missions	Education Fund	Lay worker Fund	Benevolent Fund	Overseas Fund	MwLB	C&D Church Donations	Mission & Discipleship	Darlington NPNP Fund	Total
B/fwd from 2020/21	13	708	4384	250	189	30	1295	1309	5000	13,178
Donations received 2021/22	391				655	1248	619			2,913
Grants received 2021/22			24,037							24,037
Transfer from General Fund										0
Transfer from TMCP			14,000							14,000
Expenditure 2021/22			(16,040)							(16,040)
Donations Trans 2021/22	(404)				(844)	(1,248)	(1,914)			(4,410)
<b>Total</b>	<b>0</b>	<b>708</b>	<b>26,381</b>	<b>250</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>1,309</b>	<b>5,000</b>	<b>33,878</b>

#### 24 Payments to Trustees

##### Payments to Trustees

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting

	2021/22	2020/21
£	Nil	Nil

Number of trustees who were paid expenses

5	5
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##### Nature of the expenses

Expense payments primarily relate to reimbursement for travel, postage, training, stationery costs & minor manse maintenance.

Total amount paid

£	8,664	4,311
---	-------	-------

#### 25 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£

	2021/22	2020/21
£	2,232	2,088
£	1,620	1620

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£

#### 26 Paid employees

##### Staff Costs paid during the year were :

Gross wages, salaries and benefits in kind

£

Employer's National Insurance Costs

£

Pension Costs

£

**Total staff costs**

£

	2021/22	2020/21
£	102,719	102,635
£	7,945	7,095
£	20,840	21,205
£	<b>131,504</b>	<b>130,935</b>

Average number of staff employed during the year were:

5	5
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## Declarations

### Treasurer

I confirm that the accounts have been prepared from the records of the Circuit and they include all of the funds under the control of the Circuit meeting.

Signature of Treasurer... Martin McLachlan Date 29/06/23

Name : Martin McLachlan

Presentation to the Circuit meeting for approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2022 have been:

Presented to the Circuit Meeting on 20/06/23 and were approved.

Signature of the Chair of the meeting... John Henry Date 29/06/23

Name of the Chair of the meeting : Rev J Henry

### Independent Examiner's Report to the Trustees of the Methodist Church Cleveland and Danby Circuit

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2022 which are set out on pages 2 to 15.

#### Responsibilities and basis of report

As the church trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I 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 £10000 (ten thousand pounds) at the balance sheet date.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Azets Audit Services

Mr G Fitzgerald BA FCA DChA  
Azets Audit Services  
New Garth House  
Upper Garth Gardens  
Guisborough TS14 6HA

29 June 2023



**THE METHODIST CHURCH - CLEVELAND AND DANBY CIRCUIT**

England & Wales - Charity number 1130868

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# Accounts

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**THE METHODIST CHURCH – CLEVELAND AND DANBY CIRCUIT**  
**Registered Charity – Registration number 1130868**

**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS 2020/21**

**Introduction**

The Cleveland and Danby Circuit was formed on 1 September 2005, by the amalgamation of the former Cleveland and Danby circuits.

Each of the local Methodist Churches within the area bounded by Redcar, Guisborough, Westerdale, Glaisdale and Hinderwell (thirteen churches in all) is affiliated to the Circuit. The Circuit is in turn affiliated to the Methodist Church of Great Britain, through its Darlington District.

In accordance with the Charities Act 2006 the Circuit became registered as a Charity with the Charity Commission from 30 July 2009, because its gross annual income is above £100k, the current registration threshold. All other Churches are expected to be registered when timetable agreed with Charity Commission.

**Mission Statement**

“The Cleveland and Danby Methodist Circuit will grow and thrive through:

- Growing in depth (In our walk spiritually with God)
- Growing in vitality (In our ability to make the love of God known)
- Growing new disciples.”

**Objectives of the Circuit**

“The Circuit is the primary unit in which Local Churches express and experience their interconnexion in the body of Christ, for purposes of mission, mutual encouragement and help.” [The Constitutional Practice and Discipline of the Methodist Church, Standing Order 500]

1. To encourage the churches of the Circuit to work through the implications of “Our Calling”, as prioritised by Conference 2004.
2. Presbyteral ministers have pastoral charge of an independent section but their individual gifts to be shared across the Circuit.
3. To act as manager of the ministers, presbyteral, diaconal, probationer, and lay workers stationed in the Circuit.
4. To deploy effectively the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.
5. To provide and maintain housing for ministers stationed in the Circuit.

6. To plan the programme of worship services for churches in the Circuit and allocate preachers to services.
7. To co-ordinate the activities of churches in the Circuit and organise joint services and other events.
8. To be responsible for the collection and payment of contributions to District and Connexional Funds on behalf of churches in the Circuit.
9. To be responsible for the training and accreditation of local preachers within the area of the Circuit.
10. To organise Circuit Meetings held at least three times a year – the Circuit Meeting is the meeting of the Trustees, responsible for the affairs of the Circuit and development of circuit policy. It exercises a combination of spiritual leadership and administrative efficiency, which enables the Circuit to fulfil its purposes. It acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The meeting encourages leadership within the Circuit, which involves the Circuit Stewards and other lay persons along with the ministers appointed to the Circuit.

### **Activities during the Year**

#### Coronavirus

The activities of the Circuit were again constrained by the need to follow Government regulations and Methodist Church guidelines and various services and meetings were a mix of virtual and actual depending on the circumstances.

The continued disruption of Chapel services and letting of premises meant that the income for the Chapels has been diminished and consequently several Chapels were unable to make their normal assessment contribution towards the running of the Circuit.

#### Circuit Leadership

The Ministerial team and the Circuit Leadership Team have continued to meet regularly throughout the year, mainly virtually. In a similar fashion the Circuit meetings have also moved predominantly online, which has compromised the participation by some of the members due to technology limitations.

#### East Cleveland Community Work

This work has continued to develop and adapted to online and remote support. The local community has also been supported by the running of a pop-up shop selling surplus foodstuffs and the provision of food and school uniform banks. An independent review of the work has been carried out to assist in developing this work further, with the aim to establish a new centre of worship.

#### Staff Changes

Rev. Arthur Harbottle left the Circuit at the end of the last Connexional year and a Probationer Minister, Rev Kevin Highfield has joined and a part time lay Pastoral Assistant has been recruited to support the Superintendent. Part way through the year the Circuit Administrator resigned and a replacement will be recruited in due course.

#### Closure of Churches

No churches officially closed during the year.

## Manses

The Cartmel Road property reverted to being used as a Manse for the Redcar area minister. The Windermere Drive property, with agreement from TMCP, has been rented out via a Letting Agent.

## **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustee' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have taken due regard to guidance published by Charity Commission on public benefit.

## **Risk Management**

The Trustees have reviewed the principal risks affecting the operations at the March 2020 Circuit meeting, and have concluded that there are effective measures in place to mitigate those risks.

## Financial Results

1. The attached financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting by Charities, and the latest model circuit accounts prepared by the Trustees for Methodist Church Purposes. In particular, they have been prepared on the accruals basis.
2. In following the latest model circuit accounts, a single statement of financial activities and a single balance sheet have been prepared, covering all funds under the control of the Circuit Meeting, including the Model Trust Fund.
3. The total funds at 31 August 2021 were £1,369,129 which were allocated between fund categories as follows:

31.8.21		31.8.20
£		£
46,125	Unrestricted Funds	74,636
Nil	Endowments	Nil
13,178	Restricted Funds:	5,711
1,063,000	Manses at Valuation	1,063,000
5,150	Designated Funds	9,499
268,676	Model Trust Fund	307,809
	Other	
<b>1,396,129</b>		<b>1,460,655</b>

4. The change for the year on unrestricted funds was a deficit of £28,511
5. Model Trust Fund is a restricted fund, which may only be used for purposes defined by Methodist Church Standing Orders.
6. Cash balances at 31 August 2021 were £56,015 (2020 : £86,303).

### Post Balance Sheet Event

There are no post balance sheet events

### Reserves Policy

The reserves policy relates to all the funds for which the Circuit Meeting is responsible as trustees of the charity.

The aim of this policy is twofold:

- To secure and sustain the Circuit's viability and future;
- To give reassurance to the affiliated churches and their members, and to the public, that the Circuit intends to use all of the money coming into its care for the purposes of the charity.

### Circuit Unrestricted General Fund

Under the Standing Orders of the Methodist Church, the Circuit is required to meet its financial obligations for the support of its ministers, the maintenance of its manses, and its contributions to the District and the Connexion. The total cost of these in the last financial year was £195,040.

Our reserves policy is to progressively reduce the year-end balance to £40,000, which is the level agreed at June 2012 Circuit meeting.

### Model Trust Fund

This fund derives primarily from the sale of chapels and manses, and the Methodist Conference controls its use under "The Constitutional Practice & Discipline of the Methodist Church", mainly SO 916 & 917. This restriction is an internal regulation, which permits the fund to be used for a variety of purposes as approved by Circuit meeting.

The funds held in the Model Trust Fund (and those that are anticipated to be realised from planned sales) have been earmarked by the trustees as follows:

- £10,000 per annum for general Circuit purposes, including maintenance of manses, under Standing Order 917;
- up to £25,000 per annum for grants to affiliated churches for future property schemes;
- Westerdale Methodist annual contribution to Westerdale Christ Church running costs as part of LEP building sharing agreement, approx. £1,000 per annum.
- Ongoing support for the next 2yrs for the East Cleveland project
- 3 year support for a part-time lay worker in East Cleveland area of Saltburn section.

A proposal is annually applied for to release £10,000 under Standing order 917 for general Circuit purposes. Projects are submitted by the Circuit's churches for property schemes using an online system after the Circuit has approved to release grants from the Model Trust fund.

The trustees believed that these objectives, together with the annual levy payable to the District, and release for future assessment shortfalls would utilise all of the funds, those currently held and those anticipated to be realised from planned sales, over the next five years. The actions taken to contain the Coronavirus epidemic have had a negative impact upon the income for the Circuit's chapels and there will be greater need to cover the assessment shortfalls for the near future whilst the financial impact becomes clearer and plans to address the imbalance are implemented.

### Other Restricted Funds

All restricted funds are utilised only for the purposes specified by the donors.

The principal funds are:

- Circuit Layworker Fund (balance £4,384) to fund the East Cleveland Community Outreach project.
- Education & Youth Fund (balance £708) – To support education and youth activities
- Benevolence Fund (balance £250) – Support for the needy, including refuges and asylum seekers.

### Endowment Funds

All the Circuits Endowments are closed and the monies realised for Circuit use.

Approved by the Trustees at a Circuit Meeting on ..... 2022, and signed  
on their behalf by

*John Henry 1/6/22*

Rev John Henry, Superintendent Minister

## Legal and Administrative Particulars

### **Trustees of the Circuit (Members of the Circuit Meeting) September 2020 – August 2021**

The trustees of the Circuit, who are listed below, meet regularly, normally up to four times each year, in the Circuit Meeting. This is the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders.

#### **Circuit Ministers:**

Rev. John Henry (Superintendent Minister)  
Rev. Alan Coates  
Rev. Kevin Highfield

#### **Circuit Stewards:**

Mr Colin Crossman (also Synod Rep)  
Mr. John Harrison (also Synod Rep)  
Mr. Alan Richmond (also Property Secretary)  
Mrs Liz Fernandez  
Mrs Mary Bielby  
Mrs Ann Forster-Harding  
Mrs Liz Chadwick  
Rev. Isabel Stuart

#### **Circuit Officers:**

Mr Steven Bee – Joint Circuit Treasurer  
Mr Ron Kirk - - Joint circuit Treasurer

#### **Church Representatives:**

Brotton	Mr. David Williams – Treasurer Mrs. Pam Chester – Church Representative Mr Phil Darby – Steward
Danby	Mrs. Sheila Jones - Steward Mrs. Mary Smith – Church Representative Mr. Steve Jones – Church Treasurer
Glaisdale Head Guisborough	Mrs. Ena Harker – Church Representative Mrs Pat Anderson – Steward Mr. Peter Crabb – Treasurer Mrs Angie Gavens – Church Representative
Hinderwell	Mrs. Ann Southgate – Steward Mr. Tim Husbands – Treasurer
Lealholm	Mr. Chris Pellant – Church Representative Mrs. Helen Pellant – Treasurer Mr. Laurie Pierson – Steward
Marske	Mrs. Wendy Lawrence – Steward Mr. Stephen Pearson – Treasurer Mrs. Gillian Pearson – Church Representative
Newcomen	Mrs. Judith Hathaway – Steward Mr. George Sands – Treasurer Mrs. Rosemary Taylor – Church Representative
New Marske	Mrs. Barbara Tansley - Steward Mrs. Janet Coles - Treasurer Mrs. Beryl Hurren – Church Representative
Saltburn	Mrs. Susan Richmond – Steward

	Mr. Geoffrey Callaghan – Treasurer
	Mrs. Sandie Callaghan – Church Representative
Skelton	Mr. Denise Burden – Church Representative
	Mr. Robert Shawcross – Treasurer
Westerdale	No representatives
Zetland Park	Ms. Sarah Dixon – Church Representative
	Mrs. Ann Woodhouse – Steward
	Mr. John Sims – Treasurer

**Supernumerary Ministers:**

Rev. Keith Martin  
Rev. Isabel Stuart (also Circuit Steward)  
Rev. Trevor Haigh (District Ecumenical Officer)  
Rev. Bill Middlemiss

**Other Members:**

Mrs Dorothy Hutton – MwiB Representative  
Mrs Sheila Crossman MHA Representative  
Mr Jason Griffiths – Safeguarding Officer  
Mr Brian Stephenson – Circuit Mission Treasurer  
Mrs Rachael Cort – Circuit Administrator  
Mr Peter Barley – Guisborough Lay Worker  
Mrs Sandie Dixon - Pastoral Lay Worker  
Mrs Emma Dacey – East Cleveland Lay Worker

**Superintendent Minister:**

Rev John Henry, 10 Bracken Crescent, Guisborough TS14 8DU

**Independent Examiners:**

Azets, New Garth House, Upper Garth Gardens, Guisborough TS14 6HA

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Accountants**

Draycott and Kirk, 82 Westgate, Guisborough, TS14 6AP

**Solicitors:**

Punch Robson, 34 Myton Road, Ingleby Barwick, TS17 0WG

**Property Advisors:**

Bell Snoxell Building Consultants Ltd, Mortar Pit Farm, Sneatonthorpe, Whitby.  
YO22 5JG

**Charity Registration No. 1130868**

**The Methodist Church - Cleveland and Danby Circuit**

**FINANCIAL STATEMENTS**

For Year Ending 31 August 2021

**DRAYCOTT & KIRK**  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS  
ACCRUALS BASIS**

<b>Cleveland and Danby</b>	Circuit
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**FOR THE YEAR ENDED  
31 AUGUST 2021**

<b>Darlington</b>	<b>District</b>	<b>Circuit no</b>	<b>..13/07</b>
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<b>Registered Charity number</b>	<b>1130868</b>
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Ministers:

<b>Rev J P Henry (Superintendent)</b>
<b>Rev K Highfield</b>
<b>Rev A Coates</b>

Circuit Stewards:

<b>Mrs L Chadwick</b>
<b>Mrs E Fernandez</b>
<b>Mr J Harrison</b>
<b>Mr C Crossman</b>
<b>Rev I Stuart</b>
<b>Mrs M Beilby</b>
<b>Mrs A Forster-Harding</b>

Treasurer:

<b>Mr S Ree &amp; Mr R Kirk</b>
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## Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	2020/21 Unrestricted Funds			2020/21 Restricted & Endowment Funds		Total 2020-21 £
		General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
		£	£	£	£	£	
<b>Income</b>							
Donations and legacies		600					600
Income from monetary investments	5	65	803				868
Income from investment property	6	7,091					7,091
Assessments on Churches	7	165,791					165,791
Grants	8				8,837		8,837
Other charitable activities		139					139
<b>Total from charitable activities</b>		<b>173,686</b>	<b>803</b>	<b>0</b>	<b>8,837</b>	<b>0</b>	<b>183,326</b>
Other charitable income							0
<b>Total from Charitable Income</b>		<b>173,686</b>	<b>803</b>	<b>0</b>	<b>8,837</b>	<b>0</b>	<b>183,326</b>
Other income	9	4,187			3,258		7,445
<b>Total income and endowments</b>		<b>177,873</b>	<b>803</b>	<b>0</b>	<b>12,095</b>	<b>0</b>	<b>190,771</b>
<b>Expenditure</b>							
Grants and donations	10	0	6,000		1,761		7,761
Salaries and associated costs	11	128,648			11,176		139,824
Property	12	31,913					31,913
Office expenses	13	4,875					4,875
District Assessment & Levy	14	50,436	14,321				64,757
Other Outgoings	15	512	615	4,349	691		6,167
<b>Total charitable expenditure</b>		<b>216,384</b>	<b>20,936</b>	<b>4,349</b>	<b>13,628</b>	<b>0</b>	<b>256,297</b>
<b>Net income/(expenditure) before investments</b>		<b>(38,511)</b>	<b>(20,133)</b>	<b>(4,349)</b>	<b>(1,533)</b>	<b>0</b>	<b>(64,526)</b>
Gains/(losses) on revaluation/sale of properties		0	0				0
Gains/(losses) on monetary investments							0
<b>Net Incoming/(outgoing) resources before transfers</b>		<b>(38,511)</b>	<b>(20,133)</b>	<b>(4,349)</b>	<b>(1,533)</b>	<b>0</b>	<b>(64,526)</b>
Transfers between funds		10,000	(19,000)		9,000		0
Other gains/(losses)							
<b>Net movement in funds</b>		<b>(28,511)</b>	<b>(39,133)</b>	<b>(4,349)</b>	<b>7,467</b>	<b>0</b>	<b>(64,526)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,137,636	307,809	9,499	5,711	0	1,460,655
Less: Future installments of grants		1,109,125	268,676	6,150	13,178	0	1,396,129

## Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	16	833,000					833,000
Investment properties	16	230,000					230,000
Investments							0
<b>Total fixed assets</b>		<b>1,063,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>
<b>Current Assets</b>							
Debtors	17	9,670	37				9,707
Trustees for Methodist Church Purposes	18		268,639				268,639
Central Finance Board Deposits	19	26,479					26,479
Cash at Bank and in hand	19	29,536	0	5,150	13,178		47,864
<b>Total current assets</b>		<b>65,685</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>352,689</b>
<b>Current Liabilities</b>							
Creditors (due in under 1 year)	20	19,560	0	0	0	0	19,560
Grants payable within 2020-21							0
<b>Total current liabilities</b>		<b>19,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,560</b>
<b>Net current assets/liabilities</b>		<b>46,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>333,129</b>
<b>Total assets less current liabilities</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>
<b>Long term liabilities</b>							
(due after more than one year)							0
Grants payable after 2020-21							0
<b>Net assets</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,109,125					1,109,125
Circuit Model Trust Fund (Unrestricted)			268,676				268,676
Designated Funds (Unrestricted)	21			5,150			5,150
<b>Total Unrestricted Funds</b>							<b>1,382,951</b>
Restricted Funds	22				13,178		13,178
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,109,125</b>	<b>268,676</b>	<b>5,150</b>	<b>13,178</b>	<b>0</b>	<b>1,396,129</b>

Signed

Steven W. Bee 1/6/22

Circuit Treasurer

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

	Notes to the accounts	2019/20 Unrestricted Funds			2019/20 Restricted & Endowment Funds		Total 2019-20 £
		General Fund	Circuit Model Trust	Designated Funds	Restricted Funds	Endowment Funds	
		(Unrestricted) £	(Unrestricted) £	(unrestricted) £	£	£	
<b>Income</b>							
Donations and legacies							0
Income from monetary investments	5	437	2,622				3,059
Income from investment property	6	5,752					5,752
Assessments on Churches	7	209,917					209,917
Grants	8				5,231		5,231
Other charitable activities		2,561					2,561
<b>Total from charitable activities</b>		<b>218,667</b>	<b>2,622</b>	<b>0</b>	<b>5,231</b>	<b>0</b>	<b>226,520</b>
Other charitable income							0
<b>Total from Charitable Income</b>		<b>218,667</b>	<b>2,622</b>	<b>0</b>	<b>5,231</b>	<b>0</b>	<b>226,520</b>
Other income	9				4,402		4,402
<b>Total Income and endowments</b>		<b>218,667</b>	<b>2,622</b>	<b>0</b>	<b>9,633</b>	<b>0</b>	<b>230,922</b>
<b>Expenditure</b>							
Grants and donations	10	0	11,800		3,945		15,745
Salaries and associated costs	11	127,469			12,770		140,239
Property	12	19,429					19,429
Office expenses	13	5,021					5,021
District Assessment & Levy	14	51,464	18,121				69,585
Other Outgoings	15	3,713	717	500	12		4,942
<b>Total charitable expenditure</b>		<b>207,096</b>	<b>30,638</b>	<b>500</b>	<b>16,727</b>	<b>0</b>	<b>254,961</b>
<b>Net income/(expenditure) before investments</b>		<b>11,571</b>	<b>(28,016)</b>	<b>(500)</b>	<b>(7,094)</b>	<b>0</b>	<b>(24,039)</b>
Gains/(losses) on revaluation/sale of properties		0	0				0
Gains/(losses) on monetary investments							0
<b>Net incoming/(outgoing) resources before transfers</b>		<b>11,571</b>	<b>(28,016)</b>	<b>(500)</b>	<b>(7,094)</b>	<b>0</b>	<b>(24,039)</b>
Transfers between funds		10,000	(22,736)	4,736	8,000		0
Other gains/(losses)							
<b>Net movement in funds</b>		<b>21,571</b>	<b>(50,752)</b>	<b>4,236</b>	<b>906</b>	<b>0</b>	<b>(24,039)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,116,065	358,561	5,263	4,805	0	1,484,694
Less: Future instalments of grants							
<b>Total funds carried forward</b>		<b>1,137,636</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>1,460,655</b>

## Balance Sheet as at 31 August 2020

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	16	893,000					893,000
Investment properties	16	170,000					170,000
Investments							0
<b>Total fixed assets</b>		<b>1,063,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>
<b>Current Assets</b>							
Debtors	17	9,778	205				9,983
Trustees for Methodist Church Purposes	18		307,604				307,604
Central Finance Board Deposits	19	57,066					57,066
Cash at Bank and in hand	19	29,237	0	9,499	5,711		44,447
<b>Total current assets</b>		<b>96,081</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>419,100</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	20	21,445	0	0	0	0	21,445
Grants payable within 2019-20							0
<b>Total current liabilities</b>		<b>21,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,445</b>
<b>Net current assets/liabilities</b>		<b>74,636</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>397,655</b>
<b>Total assets less current liabilities</b>		<b>1,137,636</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>1,460,655</b>
<b>Long term liabilities</b>							
(due after more than one year)							0
Grants payable after 2019-20							0
							0
<b>Net assets</b>		<b>1,137,636</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>1,460,655</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		1,137,636					1,137,636
Circuit Model Trust Fund (Unrestricted)			307,809				307,809
Designated Funds (Unrestricted)	21			9,499			9,499
<b>Total Unrestricted Funds</b>							<b>1,454,944</b>
Restricted Funds	22				5,711		5,711
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,137,636</b>	<b>307,809</b>	<b>9,499</b>	<b>5,711</b>	<b>0</b>	<b>1,460,655</b>

Signed

Steven W. Bee 1/6/22

Circuit Treasurer

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2021

### 1 Accounting Convention

The financial statements have been prepared in accordance with the charities governing document and "Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019)". The charity is a public benefit entity as defined by FRS 102.

The accounts have been prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared on the basis of historical cost modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. 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

#### Income Recognition

Income is included in the statement of Financial Activities (SOFA) of 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original agreed terms.

#### 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

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

The freehold property is shown in the accounts at 2020 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. Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

#### Investments

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

#### Debtors and Prepayments

Debtors relate to the payment of the September stipend in August.

#### Creditors and Accruals

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

### 4 Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only effects that period, or in the period of revision and future periods where the provision effects both current and future periods.

## Cleveland and Danby Circuit

### Notes to the Accounts for the year ending 31 August 2021

#### Income and Expenditure Notes:

#### 5 Income from Monetary Investments

Interest	General Fund		CMT	
	2020/21	2019/20	2020/21	2019/20
Interest CFB/TMCP	65	437	803	2,622

#### 6 Income from Investment Property

The trustees have determined that the Windermere Drive property listed below will be retained until some time in the future when it may be needed as a manse for Minister in Skelton section of Circuit. The previous minister moved out of the manse in August 2020.

The Cartmel Road manse in Redcar had been let out by a letting agency until June 2020.

After undergoing some renovation and cleaning work the new minister moved into the Cartmel Road manse in August 2020.

Letting Income	General Fund	
	2020/21	2019/20
25 Cartmel Road	0	5,752
60 Windermere Drive	7,091	0

#### 7 Assessments on Churches

The Circuit comprises of 13 churches and 1 LEP each is assessed for a contribution to meet overall net costs of the Circuit.

In making it's assessment, budgeted income from investment income (including property letting) and confirmed external grants is taken into account.

The assessment requires an annual contribution from the Circuit Model Trust Fund. An assessment on churches is annually determined by the Circuit using a formulaic method which takes into account the October number of members in each church and the annual average number weekly attending each church. Assessments are paid monthly in advance and are treated as prepayments on a receivable basis. If any church has not paid it's assessment by the due date the sum in question is also treated as a creditor.

Church	General Fund	
	2020/21	2019/20
Guisborough	55,080	61,975
Zetland Park	19,236	21,757
Newcomen	16,428	19,526
Marske	25,560	27,914
New Marske	4,716	5,136
Saltburn	12,408	24,884
Skelton	6,000	8,000
Brotton	5,760	5,760
Skinningrove	1,400	1,400
Hinderwell	3,000	7,361
Danby	11,111	12,966
Lealholm	1,500	10,432
Glaisdale Head	2,500	1,714
Westerdale	1,092	1,092
<b>Total</b>	<b>165,791</b>	<b>209,917</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2021

### Income and Expenditure Notes:

#### 8 Grants Receivable

	Restricted	Restricted
Grants	2020/21	2019/20
TMCP	0	5,231
The Christian Education Trust	1837	
Darlington NPNP	5000	
Mission & Discipleship	2000	
<b>Total</b>	<b>8,837</b>	<b>5,231</b>

Grants for Lay worker

#### 9 Other charitable activities

	General	Restricted Funds	
	2020/21	2020/21	2019/20
C&D Churches donations		425	485
C&D Churches donations		435	410
C&D Churches donations		155	165
C&D Churches donations		280	280
C&D Churches donations			223
MWIB		419	224
Home Missions		590	805
Overseas Missions		954	1,210
Hope4EastCleveland			600
Guisborough	4187		
<b>Total</b>	<b>4187</b>	<b>3258</b>	<b>4402</b>

#### 10 Grants and Donations to Churches

	CMFT	General	CMFT	General
	2020/21	2020/21	2019/20	2019/20
Guisborough	5,000		5,000	
Westerdale	1,000		1,000	
Saltburn			5,800	
<b>Total</b>	<b>6,000</b>	<b>0</b>	<b>11,800</b>	<b>0</b>

Donations	Restricted	
	2020/21	2019/20
C&D Church's donations		485
C&D Church's donations		410
C&D Church's donations		165
C&D Church's donations		280
C&D Church's donations		223
MWIB	419	209
Home Missions	577	834
Overseas Missions	765	1,339
<b>Total</b>	<b>1,761</b>	<b>3,945</b>



# Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2021

## Income and Expenditure Notes:

### 12 Property

2020/21 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,481	399	11,371				581	14,832
25 Cartmel Rd	1,936	207	5,211			75	318	7,747
60 Windermere Dr	517	78	1,075	600		53	667	2,990
1 Bridge Green	2,426		102				643	3,171
Equipment		592	500				148	1,240
Yr End Adj							(17)	(17)
<b>Total</b>	<b>7,360</b>	<b>1,276</b>	<b>18,259</b>	<b>600</b>	<b>0</b>	<b>128</b>	<b>2,340</b>	<b>29,963</b>

2019/20 General Fund								
Manses	Council Tax	Water Usage	Maintenance	Quin Insp	Other Prof Fees	Other Services	Insurance	Total
10 Bracken Cr	2,392	458	708	480			581	4,619
25 Cartmel Rd	169	21	4,182			355	318	5,045
60 Windermere Dr	2,402	385	395				667	3,849
1 Bridge Green	2,349	569	745				643	4,306
Equipment							147	147
Yr End Adj							(218)	(218)
<b>Total</b>	<b>7,312</b>	<b>1,433</b>	<b>6,030</b>	<b>480</b>	<b>0</b>	<b>355</b>	<b>2,138</b>	<b>17,748</b>

### Other Church Property

2020/21 General Fund						
Other Property	Insurance	Electricity	Water Usage	Maintenance	Quin Insp	Total
Saltburn Church					780	780
Marske Church					540	540
Hinderwell Church					630	630
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,950</b>	<b>1,950</b>

2019/20 General Fund						
Other Property	Insurance	Electricity	Water Usage	Maintenance	Quin Insp	Total
New Marske Church					480	480
Guisborough Church				1,150		1,150
Skinningrove Church				51		51
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,201</b>	<b>480</b>	<b>1,681</b>

Total Property 2020/21 - General Fund

31,913

Total Property 2019/20 - General Fund

19,429

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2021

Income and Expenditure Notes:

### 13 Office Expenses

	General Fund	
	2020/21	2019/20
Circuit plan	264	712
Admin post/print/stat	25	21
Admin computer software	794	562
Audit fee	2,088	2,046
Accountancy Fee	1,620	1,620
Admin monthly bank charges	84	60
<b>Total</b>	<b>4,875</b>	<b>5,021</b>

### 14 District Assessments & Levy

	2020/21		
	General	CMTF	Total
Connex Assessment	41,758		41,758
District Assessment	8,678		8,678
Levy on CMTF		14,321	14,321
<b>Total</b>	<b>50,436</b>	<b>14,321</b>	<b>64,757</b>

	2019/20		
	General	CMTF	Total
	42,660		42,660
	8,804		8,804
		18,121	18,121
<b>Total</b>	<b>51,464</b>	<b>18,121</b>	<b>69,585</b>

### 15 Other Outgoings

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		615			615
MWIB exps					0
Local Preacher Exps	186				186
Other Circuit Exps	328				326
C&D Mission Fund			4,349		4,349
Hope4east Cleveland Club				691	691
<b>Total</b>	<b>512</b>	<b>615</b>	<b>4,349</b>	<b>691</b>	<b>6,167</b>

	2019/20				
	General Fund	CMTF	Designated	Restricted	Total
TMCP management Ch		717			717
MWIB exps				12	12
Local Preacher Exps	213				213
Other Circuit Exps	3500				3500
C&D Mission Fund			500		500
					0
<b>Total</b>	<b>3,713</b>	<b>717</b>	<b>500</b>	<b>12</b>	<b>4,942</b>

## Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2021

### Income and Expenditure Notes:

#### 16 Fixed Assets - Circuit Manses @ Cost or valuation

Manse	2020/21						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			170,000				170,000
1 Bridge Green			365,000				365,000
10 Bracken Cres			298,000				298,000
60 Windermere Dr	230,000						230,000
<b>Total</b>	<b>230,000</b>	<b>0</b>	<b>833,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>

Manse	2019/20						Total
	Property	Land	Buildings	Machinery	fittings and	Construction	
25 Cartmel Rd			170,000				170,000
1 Bridge Green			365,000				365,000
10 Bracken Cres			298,000				298,000
60 Windermere Dr	230,000						230,000
<b>Total</b>	<b>230,000</b>	<b>0</b>	<b>833,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,000</b>

Valuation of Cartmel Rd and 1 Bridge Green manses based on Bell-Snoxell valuation @2010

Valuation of Bracken Cr and Windermere Drive manses based on Bell-Snoxell valuation when purchased in 2015 and 2016

The Trustees believe that there has not been any material change in the manses values up to 31st August 2021.

During 2020 there was a change of use for 25 Cartmel Road which is once again being used as a manse and

60 Windermere Drive is now an investment property being let out.

#### 17 Current Assets - Debtors

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	9,023				9,023
Other pre-payments	647				647
CMTF interest due		37			37
<b>Total</b>	<b>9,670</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>9,707</b>

	2019/20				
	General Fund	CMTF	Designated	Restricted	Total
Stipends Prepaid	8,917				8,917
Other pre-payments	861				861
CMTF interest due		205			205
<b>Total</b>	<b>9,778</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>9,983</b>

# Cleveland and Danby Circuit

Notes to the Accounts for the year ending 31 August 2021

## Balance Sheet Notes:

### 18 Current Assets - TMCP

	2020/21	2019/20
CMTF 10895	268,639	307,604

### 19 Current Assets - Central Finance Board (CFB) and Bank/Cash Balances

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
CFB	26,479				26,479
CAF bank	29,536		5,150	12,946	47,632
MWIB Cash in hand				30	30
WM & HM Cash in hand				202	202
					0
<b>Total</b>	<b>29,536</b>	<b>0</b>	<b>5,150</b>	<b>13,178</b>	<b>47,864</b>

	2019/20				
	General Fund	CMTF	Designated	Restricted	Total
CFB	57,066				57,066
CAF bank	29,237		9,499	5,681	44,417
MWIB Cash in hand				30	30
WM & HM Cash in hand					0
					0
<b>Total</b>	<b>29,237</b>	<b>0</b>	<b>9,499</b>	<b>5,711</b>	<b>44,447</b>

### 20 Current Liabilities

	2020/21				
	General Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	12,258				12,258
Rent in advance	339				339
Computer software	132				132
Ministers & Staff exps	2,019				2,019
Sundry Creditors	116				116
Accountancy provision	1,620				1,620
Independent exam fee provision	2,076				2,076
Westerdale Grant	1,000				1,000
<b>Total</b>	<b>19,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,560</b>

	2019/20				
	General Fund	CMTF	Designated	Restricted	Total
Assessments in Advance	14,780				14,780
Rent in advance					0
Computer Software					0
Ministers & Staff exps	1,197				1,197
Sundry Creditors	1,814				1,814
Accountancy provision	1,620				1,620
Independent exam fee provision	2,034				2,034
<b>Total</b>	<b>21,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,445</b>

# Cleveland and Danby Circuit

## Notes to the Accounts for the year ending 31 August 2021

### 21 Designated Fund Analysis

	Leave Donations	C&D Mission Fund	Total
B/fwd from 2019/20	0	9,499	9,499
Donated 2020/21			0
Transfer from TMCP			0
Expenditure 2020/21		(4,349)	(4,349)
C/fwd	0	5,150	5,150

### 22 Restricted Funds Analysis

	Home Missions	Education Fund	Lay worker Fund	Benevolent Fund	Overseas Fund	MwB	C&D Church Donations	Mission & Discipleship	Darlington NPNP Fund	Total
B/fwd from 2019/20	0	708	4723	250	0	30	0	0	0	5,711
Donations received 2020/21	590				954	419	1295			3,258
Grants received 2020/21			1,837					2000	5000	8,837
Transfer from General Fund										0
Transfer from TMCP			9,000							9,000
Expenditure 2020/21			(11,176)			(419)		(691)		(12,286)
Donations Trans 2020/21	(577)				(765)					(1,342)
<b>Total</b>	<b>13</b>	<b>708</b>	<b>4,384</b>	<b>250</b>	<b>189</b>	<b>30</b>	<b>1,295</b>	<b>1,309</b>	<b>5,000</b>	<b>13,178</b>

### 23 Payments to Trustees

#### Payments to Trustees

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting

	2020/21	2019/20
£	Nil	Nil

Number of trustees who were paid expenses

	2020/21	2019/20
	5	8

Nature of the expenses

Expense payments primarily relate to reimbursement for travel, postage, training, stationery costs & minor marse maintenance.

Total amount paid

	2020/21	2019/20
£	4,311	8,018

### 24 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£

	2020/21	2019/20
	2,088	2,046
	1,620	1620

### 25 Paid employees

Staff Costs paid during the year were :

Gross wages, salaries and benefits in kind

£

Employer's National Insurance Costs

£

Pension Costs

£

**Total staff costs**

£

	2020/21	2019/20
	102,635	95,034
	7,095	7,437
	21,205	20,056
	<b>130,935</b>	<b>122,527</b>

Average number of staff employed during the year were:

	2020/21	2019/20
	5	5

**Declarations**

**Treasurer**

I confirm that the accounts have been prepared from the records of the Circuit and they include all of the funds under the control of the Circuit meeting.

Signature of Treasurer... Steven W. Bee Date... 1/6/22

Name : Steven Bee

Presentation to the Circuit meeting for approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2021 have been:

Presented to the Circuit Meeting on \_\_\_\_\_ and were approved.

Signature of the Chair of the meeting... John Henry Date... 1/6/22

Name of the Chair of the meeting : Rev J Henry

**Independent Examiner's Report to the Trustees of the Methodist Church Cleveland and Danby Circuit**

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2021 which are set out on pages 2 to 15.

**Responsibilities and basis of report**

As the church trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I 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 £10000 (ten thousand pounds) at the balance sheet date.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
- or
- 2 the accounts do not accord with those records ; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr J Gresham FCCA  
Azets  
New Garth House  
Upper Garth Gardens  
Guisborough TS14 6HA

