

DARLINGTON AND TEESDALE METHODIST CIRCUIT
(Charity Registration No: 1132005)

TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDING
31 AUGUST 2023

DARLINGTON AND TEESDALE METHODIST CIRCUIT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1	Circuit Information
3	Trustees Annual Report
13	Statement of Financial Activities
15	Balance Sheet
17	Notes to the Accounts
27	Declarations
28	Independent Examiner's Report

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

CIRCUIT INFORMATION

YEAR ENDED 31 AUGUST 2023

Address: Circuit Office, Elm Ridge Methodist Church, Carmel Road South,
Darlington DL3 8DJ

Examiner: Stephen Watson Gardner F.C.A. of King Hope, Chartered Accountants,
31 Victoria Road, Darlington DL1 5SB

Managing Trustees in the year ended 31 August 2023:-

Chair: Revd Richard Andrew

Secretary: Mrs Valerie Tooth

Circuit Staff:	Revd Graham Cutler	Presbyter
	Revd Brian Hutton	Presbyter
	Revd John Howard	Supernumerary Presbyter
	Revd Colin Roberts	Supernumerary Presbyter

Resident in Circuit: *Revd Catherine Minor Hospital Chaplain

Circuit Stewards: Anthony Mawer
Josephine Pollard
Valerie Tooth

Manse Steward: Cathryn Warden

Lay Employees:	Lyn Cookson	Local Church Community Development Worker & Circuit Safeguarding Officer
	*Emma Waldon	Children's and Young People's Worker
	Graham Bright	Community Development Worker
	*Lindy Lewis	Admin/Communications

Church Representatives:	Wendy Charlton	Barnard Castle
	Heather Coustick	Barnard Castle
	Keith Lewis	Barnard Castle (from 22 September 2022)
	Alex Thompson	Barnard Castle
	Alison Banner	Barton
	Carol Heslop	Barton
	Joan Marwood	Barton
	*Judith Varley	Barton

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

CIRCUIT INFORMATION

YEAR ENDED 31 AUGUST 2023

Church Representatives (Continued):	Brian Cooper	Cockerton
	Robert Dean	Cockerton
	Alison Hunter	Cockerton
	Irene Taylor	Cockerton (to 24 April 2023)
	Tony Allen	Elm Ridge
	Peter Gallop	Elm Ridge
	David Hall	Elm Ridge
	Dr Stephen Sutcliffe	Elm Ridge
	Sue Case	Harrowgate Hill
	Margaret Cuthbert	Harrowgate Hill
	Vanessa Simpson	Harrowgate Hill
	Helen Hamilton	Harrowgate Hill
	Barbara Carter	Haughton
	Ann Thubron	Haughton
	Margaret Garret	Hurworth
	Eric Miller	Hurworth
	Jane Miller	Hurworth
	Andy Robinson	Hurworth
	Dorothy Matthews	The Pathway (to 29 September 2022)
	Carol Mitchell	The Pathway
	Ian Tallentire	The Pathway
	Lorne Tallentire	The Pathway (from 27 September 2022)
	Judith Tarn	The Pathway (from 27 September 2022)
	Kenneth Robson	Staindrop
	Julia Petty	Staindrop
	Judith Rutter	Staindrop
	Ann Marie Wade	Staindrop
	Graham Bright	The Well
	Brian Russell	The Well (to 23 November 2022)
	Chris Russell	The Well
	*Morvyn Sanderson	The Well (from 23 November 2022)
	Dr Stephen Sutcliffe	The Well
Other:	Revd John Bower	Supernumerary Minister
	Karen Riley	Action for Children
	Peter Collins	All We Can and Joint Public Issues
	Liz McAllister	Circuit Complaints Officer
	Catheryn Warden	Circuit GDPR Champion

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

CIRCUIT INFORMATION

YEAR ENDED 31 AUGUST 2023

Other	Margaret Wearmouth	Methodist Women in Britain
(Continued):	Josanne Hall	Methodist Homes for the Aged
	Brian Simpson	Secretary of Leaders of Worship & Local Preachers (LWLP)

**denotes a member of the Circuit Meeting who is not a trustee*

There are no Trustees holding title to any of the Circuit's property.

DARLINGTON AND TEESDALE METHODIST CIRCUIT

Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Trustees Annual Report

Introduction

Welcome to the Trustees Annual Report of Darlington and Teesdale Methodist Circuit (“the Circuit”) for the year ended 31 August 2023. The Circuit was formed on 1 September 2021 when the Barnard Castle and Teesdale Methodist Circuit amalgamated with the Darlington Methodist Circuit under the existing charity registration of the Darlington Circuit. Whilst primarily a financial report we hope to also provide insight into our aims and mission.

Public Benefit

The Circuit provides a seven-day week Christian ministry across, Barnard Castle and Teesdale, Darlington and the surrounding areas through its network of staff, volunteers, members and premises. Its activities are open to the whole community. More details are provided under the paragraphs “Interconnexion for Mission, Mutual Encouragement and Help” and “Life of the Circuit”.

The trustees have had due regard to the Charities Commission’s public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Mission Statement

The new Circuit has adopted the Methodist Church’s strategic document ‘Our Calling’ as our core mission statement. This invites church members to live out their discipleship by following a lifestyle that embraces the principles of ‘A Methodist Way of Life’. This is done through Worship, Learning & Caring, Service and Evangelism.

Purpose and Aims

The purposes of the Methodist Church are 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.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Purpose and Aims (continued)

The Circuit aims:

- a. To provide varied, relevant and inclusive worship across the Circuit Churches.
- b. To provide training to nurture faith in Christ, as well as to develop local preachers and leaders of worship, and to equip staff and volunteers with best practice, including pastoral care and safeguarding.
- c. To increase awareness of and support voluntary charitable work in Darlington and Teesdale and around the UK and beyond.
- d. To participate in ecumenical relationships.
- e. To continue to give active support to the wider Methodist District and Connexion.
- f. To promote the exploration of sustainable futures for all the churches in the Circuit

Organisation

The Circuit acts as an umbrella or resource body. 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.

It is in the Circuit that ministers are stationed, and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of 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.

Governance

The Circuit is primarily governed by the rules and guidance of The Constitutional Practice and Discipline of the Methodist Church ("CPD") which is updated and approved annually by the Conference of the Methodist Church. This document is available on the Methodist Church website: www.methodist.org.uk

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Governance (continued)

New trustees are appointed primarily by the Circuit churches, in accordance with CPD. When the new Circuit was formed it was agreed that each church would have up to four representatives on the Circuit Meeting (Church Treasurer, Church Steward and two church members). Guidance documents for new trustees are provided online at the Methodist Church website.

Appointments to lay posts within the Circuit are by proposal, seconder and vote within the Circuit Meeting, again in accordance with CPD.

Where a post is considered essential for the purpose of the Circuit, but no lay person is available, the Circuit has authority to employ a member of staff to carry out that post. The Circuit follows Methodist Church policy of providing at least the Living Wage. Actual salaries are determined in conjunction with the Methodist District, taking into account the tasks of the role.

All decisions of the Circuit, including employment of lay workers, are made at Circuit Meetings, where all Trustees may vote. Circuit Meetings occur at least four times each year, more may be called if required. All activities of the Circuit Meeting are also governed by CPD. The Circuit Meeting agreed to establish a sub-committee (the Governance Committee) which gives detailed consideration to property and financial issues raised by churches and makes recommendations to the Circuit Meeting.

People

The Circuit has three full-time paid presbyters, Revd Tim Boocock (Superintendent Minister), Revd Graham Cutler and Revd Brian Hutton. Supernumerary ministers residing in the Circuit regularly take preaching appointments on a voluntary basis as do lay members of the church who are recognised as Local Preachers.

As it was, Revd Tim Boocock was absent on recuperative leave during the period of this report and Revd Richard Andrew (Chair of Darlington Methodist District) took on the role of Acting Superintendent for governance purposes. Two supernumerary ministers (retired Ministers resident in the Circuit), Revd John Howard and Revd Colin Roberts, kindly agreed to provide temporary presbyteral support on a part-time basis to the two churches for which Revd Boocock had oversight. This arrangement was in place until 31 August 2023.

The team of presbyters was supported across the year by a Lay Ministerial Team which included a Children and Young People's Worker, four Community Development Worker (two of whom were employed by the Circuit and two employed directly by individual churches) and a Circuit Admin/Communications Officer.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Property

Legal title to church land and buildings is held by "Trustees for Methodist Church Purposes".

There are 10 active churches in the Circuit: Barnard Castle, Barton, Cockerton, Elm Ridge, Haughton, Harrowgate Hill, Hurworth, Staindrop, The Pathway (Middleton in Teesdale) and The Well (Darlington). The trustees of each church are responsible for the maintenance of the premises. Churches are subject to quinquennial inspections by a qualified surveyor.

During the year two church buildings - Bondgate and Cotherstone – which had become surplus to requirements were sold. Proceeds less levy are retained for the Circuit in the Circuit Model Trust Fund.

The Circuit owns two manses. One of the presbyters lives in their own property. The Circuit is in the process of purchasing a third manse which will be rented out until it is required. The purchase of this property is being funded by the sale of two manses which had been sold by the former Darlington Methodist Circuit, neither of which met the standards required by the Methodist Church. As with churches, circuit owned manses are subject to quinquennial surveys. There is an approved budget for maintenance of the manses. The Circuit Manse Secretary deals with any recommendations made in the quinquennial report and any day-to-day maintenance issues that arise.

Life of the Circuit

Circuit Vision

The Methodist Church, along with other churches, faces significant challenges with declining and ageing congregations. The Circuit has started to ask itself questions about the future and how it might develop a strategy which takes us forward in a way which is consistent with the Circuit's Mission Statement "Our Calling" and the Darlington District plan "Every Church Growing".

In his capacity as Acting Circuit Superintendent, Revd Richard Andrew, encouraged the Circuit to take steps to form a deeper identity by developing discipleship in the Circuit and it was agreed to develop a series of study opportunities based on the characteristics identified in "A Methodist Way of Life" under a title "Following Jesus Together".

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Trusteeship of The Well Methodist Church and Community Hosting Space (“The Well”)

The work being carried out at The Well, which serves a deprived area in the north of Darlington, has evolved resulting in significant growth of the social outreach activities. The Circuit has committed significant funds, albeit for a limited period, to support the work and much effort is expended in obtaining grants from external providers. The levels of investment brings with it a level of complexity and burdens. The Circuit agreed that there should be greater circuit involvement and support in oversight and governance to support the local team and also to enable an appropriate level of scrutiny. As a first step, in July 2023, the Circuit Meeting agreed to take on trustee responsibility for The Well with effect from 1 September 2023 with responsibility for the building and finance. This was subject to the agreement of The Well Church Council. Going forward the Circuit Meeting would delegate its trustee responsibility to a Leadership/Oversight Team.

Circuit Lay Ministry

The merger of the two circuits in 2021 had highlighted a difference of approach in how lay workers were employed. The former Darlington Circuit had employed its lay workers centrally, whereas in the former Barnard Castle and Teesdale Circuit, lay workers were attached to specific churches. Following a review, and with the exception of the Children and Young People’s Work, it had been agreed to adopt the model of attaching lay workers to specific churches, or groups of churches to build local community partnerships to discern opportunities for community outreach as Local Church Community Development Workers (LCCDW). Taking this a step further, the Circuit decided to create three new LCCDW posts, two of which were transitioned from the former Pastoral Missioner posts. One post (serving Elm Ridge and Cockerton Churches) is filled. The other two (one serving Barnard Castle, Barton and Staindrop Churches and the other serving Harrowgate Hill, Haughton and Hurworth Churches) are being advertised. These posts will be funded by the Circuit for three years after which, for the posts to continue, the funding would need to be locally sourced.

Community and Social Outreach work has developed at The Well to such an extent that it was agreed that two new roles (funded initially by the Circuit for a limited period) should be created – that of a Pioneer Minister and a Community Hub Manager, with the posts to commence on 1 September 2023.

As a matter of policy, the Methodist Church pays the Living Wage to its Lay Workers. Mindful of the Cost of Living Crisis, the Circuit agreed to bring forward implementation of the increase due on 1 April 2023 with the new rate paid from 1 December 2022.

Future Plans for Children’s and Young People’s Work in the Circuit

The post of Children and Young People’s Worker became vacant on 1 September 2023. The Circuit has decided to not seek to fill the post immediately but to pause and take time to review and discern how best this work can be carried out across the Circuit as a whole. A review group is being set up take this work forward.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Eco Church

In response to the climate change emergency, the Circuit is encouraging churches to consider what they can do to help the environment with an aim of making church buildings net zero by 2030. Some churches have registered with A Rocha UK, a Christian organisation which provides a framework for churches to take practical actions to reduce their carbon footprint and ways to encourage members to lead more sustainable lives.

Communications

The Circuit covers a large geographical area extending beyond Darlington into the dales and the Circuit has invested in upgrading its IT capacity to avoid unnecessary travel and to enable folk who are unable to travel to attend meetings remotely using the Zoom facility.

Interconnexion for Mission, Mutual Encouragement and Help

The Circuit has continued with two initiatives that started, by necessity, during lockdown which offer alternative Sunday worship – a Circuit Media Service which is available via YouTube and The Telephone Service, centred on Staindrop Church. Both of these offerings mean that folk who are unable to attend church, not least the housebound and their carers, are no longer excluded from regular Sunday worship. The Pathway offers Sunday evening “gatherings” via Zoom which support those who are unable to attend services in person and once a month an Afternoon Tea service is held, providing time for worship, food and fellowship, and helping with rural isolation.

The Circuit’s bi-monthly Magazine, The Teesdale Worm, is a valuable resource for both church members and the wider public to help folk get to know each other as well as find out what is going on across the Circuit. The magazine is available electronically and in paper copy.

Every weekday morning, Revd Brian Hutton shares a verbal message of encouragement via WhatsApp and Email to those who register to receive it. These messages have been uplifting and very well received.

A wide variety of immeasurable good work continues to be carried out by churches across the circuit, often supported by our lay ministry, examples include:

- ❖ Barnard Castle provides missional activities such as a weekly prayer meeting, weekly coffee mornings, Lego Church, a light party and Christian pumpkin carving at Halloween and a cascade of poppies with Tommy on the front steps for Remembrance. The church is lit up from within to mark special times such as Christmas and Remembrance and Cancer Awareness Week. The church building is used by various groups from round the town including the Opera Group and Parkinson’s Support. and other groups.
- ❖ Cockerton run a popular Mother and Toddler group and a well-attended Lunch Club. Cockerton also runs a thriving Girls’ Brigade.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Interconnexion for Mission, Mutual Encouragement and Help (continued)

- ❖ The Pathway at Middleton in Teesdale, which employs a Community Development Worker, offers regular activities including a weekly baby and toddler group, 'Chat and Play', baking cakes for the staff at the local primary school, plus Pray Bake Chat for older members of the community. Lego Church was launched and sessions now take place every school holiday. A weekly Warm Space was provided from the beginning of December through to the end of March, serving hot drinks plus soup and toast. The church provided the community with Bags of Hope in February, Hot Cross Bun Giveaway and Easter Egging at Easter time, as well as a Holiday at Home Club during the School summer break. The Pathway supports local community events through an Upper Teesdale Churches Together Group.
- ❖ Harrowgate Hill supports a weekly Craft Group and has good relationship with the playgroup which is held daily during term time. Harrowgate Hill is also extremely supportive of Darlington Town Mission
- ❖ Haughton Church hosts a monthly WAVE (We are All Valued Equally) service. These services of worship are aimed at people with learning difficulties and those who care for them.
- ❖ The Well Community Hosting Space in Darlington offers a range of activities, including a weekly Community Lunch, Baby Bank, Thrift Shop, Coffee Shop and a Giving Garden. During each week of the school holidays, in partnership with another charity (Transforming Lives Together) a team of volunteers provide "Make Lunch" for families. This free activity incorporates a session of season-related craft activities followed by a healthy two-course lunch. The Well is also a hub for The Bread and Butter Thing (TBBT). The Well also hosts a number of support related community groups.

Hospitality projects across the Circuit make effective links with local communities. through coffee mornings. Some are involved in more specific community outreach work.

- ❖ The Mustard Tree Café at Hurworth Methodist Church opens six days a week and continues to flourish, including working with vulnerable young adults, offering vocational opportunities and providing resources for mental wellbeing to the local community.
- ❖ A community café (Coffee@Haughton) at Haughton Church is staffed solely by volunteers, not all of whom are church members, and opens two days each week. Haughton is fully accessible, has proved to be increasingly popular and provides valuable opportunities for social interaction. The church is currently working towards becoming recognised as Dementia Friendly.
- ❖ The Well Community Hosting Space operates a café alongside its Thrift Shop and Baby Bank.
- ❖ Elm Ridge Church is planning to open a Garden Café during 2024.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Interconnexion for Mission, Mutual Encouragement and Help (continued)

Some churches have their own Boys and Girls Brigades attached to them. Other churches have other uniformed organisations meeting on the premises. It is hoped that these organisations will be involved in church life and take part in worship at Parade services.

The Circuit provides presbyteral support to Melsonby Methodist Primary School and, in partnership with the North Yorkshire Dales Circuit, provides a School Chaplain to spend time working in the school. The Circuit is represented on the school's Governing Body by two Foundation Governors.

Safeguarding

A Safeguarding Policy for both Children and Vulnerable Adults is in place. Safeguarding training is a continuous process of updating as it is required for those in volunteer roles and those in employment as appropriate to their roles and can include foundation and advanced training. Post holders are required to update their training every four years.

In addition, post holders are required to undertake an appropriate level of DBS check before taking up roles in the circuit. These must be kept up to date and are required to be renewed every five years.

General Data Protection Regulation (GDPR)

The Circuit and the churches are able to demonstrate a good level of compliance in respect of GDPR regulations. Guidelines are available in all the churches and GDPR awareness sessions are held across the circuit for all post holders.

Financial Review

The annual accounts for the year 2022-23 are attached to this report.

At the close of the period, the Circuit held net current assets of £1,288,000 (2022: £986,000). All of these funds are unrestricted. However, of this amount, the figure of £140,000 is regarded as required to satisfy our Reserves Policy (see note below). Also, amounts are set aside for specific projects and the purchase of a new manse to replace the two that were sold during 2020-21.

All of the funds held at the Central Finance Board of the Methodist Church ("CFB") are available for the purposes of the Circuit, however if any were to be requested for specific developments, for example, major property expenditure, these would be subject to a project Review by the Methodist Church.

Proceeds of £570,000 arose in the year from the sale of two church buildings resulting in a levy of £180,000.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Financial Review (continued)

The principal source of funds is through assessments levied on Circuit churches. This supports the costs of Presbyters and lay workers, who lead worship, provide pastoral and safeguarding services, and seek to extend God's Kingdom through mission. These funds also support an assessment paid to the Darlington Methodist District.

No professional advice was sought on any financial matters during the year.

Risk

The Circuit Meeting, acting as Trustees, have considered the key areas of risk to which the Circuit is subject and as part of our comprehensive insurance policy with Methodist Insurance, insurance is in place and is considered adequate to cover the range of known risks, including the manse portfolio, employers' liability, public liability and trustee indemnity.

Aside from the financial risks above, the key risk to the Circuit meeting its purpose lies in the provision of Presbyters and governance by the Methodist Church. Absence of such would severely hamper the work of the Circuit.

Reserves Policy

The Circuit Reserves Policy, agreed by the Trustees, seeks to ensure a minimum reserve equal to six months' operating costs. At August 2023 this is equivalent to £140,000.

The Circuit has adequate reserve funds to cover the planned deficit and this Reserves Policy has been approved by the Trustees.

Investment Policy

The Circuit Investment Policy requires that funds held in excess of day-to-day needs are invested in the funds of the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes.

This requirement has been met throughout the year.

ON BEHALF OF THE TRUSTEES



Revd. John Howard
Trustee and Superintendent Minister

Date 27/6/24

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	General Fund (Unrest- ricted) £	Circuit Model Trust (Unrest- ricted) £	Revaluation Reserve (Unrest- ricted) £	Total 2022-23 £	Total 2021-22 £
Income						
1	Donations and legacies	S1 357	-	-	357	380
2	Income from monetary investments	S2 3,295	25,609	-	28,904	4,024
3	Income from properties	S3 -	-	-	-	5,883
4	Assessments on Churches	S4 218,066	-	-	218,066	215,112
5	Capital receipts	S5 4,757	570,812	-	575,569	137,212
6	Grants received	2,000	-	-	2,000	-
7	Other charitable income	S6 891	-	-	819	2,241
8	Total income	229,294	596,421	-	825,715	364,852
Expenditure						
9	Grants and donations	S7 16,899	10,000	-	26,899	46,772
10	Salaries and associated costs	S8 145,373	-	-	145,373	182,108
11	Property expenses	S9 30,645	-	-	30,645	24,876
12	Connexional model trust levy	S10 -	51,178	-	51,178	35,628
13	District assessment and levy	S11 53,752	-	-	53,752	56,580
14	Costs of activities	S12 17,784	-	-	17,784	13,331
15	Costs of administration	S13 16,266	2,345	-	18,611	12,820
	Connexional Priority Levy					
	- property sales	S5/BS1 -	180,325	-	180,325	40,330
16	Other outgoings	S14 -	-	-	-	434
17	Total charitable expenditure	280,719	243,848	-	524,567	412,879
18	Gains/(losses) on monetary investments	-	-	-	-	-
19	Gains/(losses) on investment properties	-	-	-	-	-
20	Net income/(expenditure)	(51,425)	352,573	-	301,148	(48,027)
21	Transfers between funds	120,687	(120,687)	-	-	-
22	Other gains/(losses)	BS1/S15 -	-	-	-	106,882
23	Net movement in funds	69,262	231,886	-	301,148	58,855
24	Total funds brought forward	529,771	822,807	262,626	1,615,204	1,556,349
25	Total funds carried forward	599,033	1,054,693	262,626	1,916,352	1,615,204

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	General Fund (Unrest- ricted) £	Circuit Model Trust (Unrest- ricted) £	Revaluation Reserve (Unrest- ricted) £	Total 2021-22 £
Income					
1	Donations and legacies	S1 380	-	-	380
2	Income from monetary investments	S2 449	3,575	-	4,024
3	Income from properties	S3 5,883	-	-	5,883
4	Assessments on Churches	S4 215,112	-	-	215,112
5	Capital receipts	S5 8,775	128,457	-	137,212
6	Grants received	-	-	-	-
7	Other charitable income	S6 2,241	-	-	2,241
8	Total income	232,820	132,032	-	364,852
Expenditure					
9	Grants and donations	S7 14,377	32,395	-	46,772
10	Salaries and associated costs	S8 182,108	-	-	182,108
11	Property expenses	S9 24,876	-	-	24,876
12	Connexional model trust levy	S10 -	35,628	-	35,628
13	District assessment and levy	S11 56,580	-	-	56,580
14	Costs of activities	S12 13,331	-	-	13,331
15	Costs of administration	S13 10,838	1,982	-	12,820
	Connexial priority levy - property sales S5/BS1	-	40,330	-	40,330
16	Other outgoings	S14 434	-	-	434
17	Total charitable expenditure	302,544	110,335	-	412,879
18	Gains/(losses) on monetary investments	-	-	-	-
19	Gains/(losses) on investment properties	-	-	-	-
20	Net income/(expenditure)	(69,724)	21,697	-	(48,027)
21	Transfers between funds	(85,709)	85,709	-	-
22	Other gains/(losses)	BS1/S15 (15,017)	-	121,899	106,882
23	Net movement in funds	(170,450)	107,406	121,899	58,855
24	Total funds brought forward	700,221	715,401	140,727	1,556,349
25	Total funds carried forward	529,771	822,807	262,626	1,615,204

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Total 2022-23 £	Total 2021-22 £
Fixed Assets					
Circuit manses and equipment	BS1/2	627,951	-	627,951	629,427
Investment properties		-	-	-	-
Investments		-	-	-	-
Total fixed assets		627,951	-	627,951	629,427
Current Assets					
Debtors	BS3	19,297	431,694	450,991	20,971
Investments with TMCP	BS4	-	771,677	771,677	822,807
Central Finance Board deposits	BS4	149,243	-	149,243	108,309
Cash at bank and in hand	BS4	114,363	-	114,363	91,569
Total current assets		282,903	1,203,371	1,486,274	1,043,656
Current liabilities					
Creditors (due in under 1 year)	BS5	49,195	148,678	197,873	57,879
Grants payable within 2023-24		-	-	-	-
Total current liabilities		49,915	148,678	197,873	57,879
Net current assets		233,708	1,054,693	1,288,401	985,777
Total assets less current liabilities		861,659	1,054,693	1,916,352	1,615,204
Long term liabilities (due after more than one year)		-	-	-	-
Grants payable after 2023-24		-	-	-	-
Loans to the circuit		-	-	-	-
Net assets		861,659	1,054,693	1,916,352	1,615,204
Funds of the Circuit					
General Fund (Unrestricted)		599,033	-	599,033	529,771
Circuit Model Trust Fund (Unrestricted)		-	1,054,693	1,054,693	822,807
Revaluation Reserve		262,626	-	262,626	262,626
Total unrestricted funds		861,659	1,054,693	1,916,352	1,615,204
Restricted Funds		-	-	-	-
Endowment Funds		-	-	-	-
Total Funds		861,659	1,054,693	1,916,352	1,615,204

The financial statements were approved by the Trustees on 27 June 2024 and were signed by:



Rev John Howard
Trustee and Superintendent Minister

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Total 2021-22 £
Fixed Assets				
Circuit manses and equipment	BS1	629,427	-	629,427
Investment properties		-	-	-
Investments		-	-	-
Total fixed assets		629,427	-	629,427
Current Assets				
Debtors	BS3	20,971	-	20,971
Investments with TMCP	BS4	-	822,807	822,807
Central Finance Board deposits	BS4	108,309	-	108,309
Cash at bank and in hand	BS4	91,569	-	91,569
Total current assets		220,849	822,807	1,043,656
Current liabilities				
Creditors (due in under 1 year)	BS5	57,879	-	57,879
Grants payable within 2022-23		-	-	-
Total current liabilities		57,879	-	57,879
Net current assets		162,970	822,807	985,777
Total assets less current liabilities		792,397	822,807	1,615,204
Long term liabilities (due after more than one year)		-	-	-
Grants payable after 2022-23		-	-	-
Loans to the circuit		-	-	-
Net assets		792,397	822,807	1,615,204
Funds of the Circuit				
General Fund (Unrestricted)		529,771	-	529,771
Circuit Model Trust Fund (Unrestricted)		-	822,807	822,807
Revaluation Reserve		262,626	-	262,626
Total unrestricted funds		792,397	822,807	1,615,204
Restricted Funds		-	-	-
Endowment Funds		-	-	-
Total Funds		792,397	822,807	1,615,204

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note A1 - Accounting Framework and accounting policies

i *Accounting framework*

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued 16 July 2014) with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

ii. *Public benefit entity*

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

iii *Basis*

These accounts have been prepared on the basis of historical cost, except that freehold properties are shown at valuation, and on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

iv *Content*

The accounts are expressed in £Sterling, rounded to the nearest pound.

v *Going concern*

Based on the monetary assets and human resources available at 31 August 2023, the Trustees believe that the Circuit is a going concern.

vi *Consolidation*

The financial statements of the Churches within the Circuit are not consolidated in these financial statements.

vii *Income recognition*

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will accrue to the Circuit. No attempt is made to measure the value of services donated by volunteers.

viii *Tangible fixed assets*

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 valuation. No depreciation is provided on the buildings because the Trustees consider the current residual fair value of the Manse buildings (on the assumption that they had reached the end of their useful economic life by the year end) to be not less than the carrying value. The properties have been reviewed for impairment.

Equipment is depreciated at the rate of 33.3% per annum.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note A1 - Accounting Framework and accounting policies (Continued)

ix VAT

As the Circuit is not VAT registered all input VAT is charged with the expenditure to which it relates.

Note A2 - Payments to Trustees

No payments are made to Trustees as remuneration for their work in that capacity.

The Presbyters of the Circuit undertake the primary executive roles within the Circuit.

Remuneration was also paid to non-Presbyteral Trustees as follows for employment other than their position as Trustee at the same time as being a Trustee:-

	2023	2022
	£	£
Mrs M Sanderson	-	8,645
Mrs L C Russell	873	8,084
Mrs L Cookson	23,170	18,099
Mr D Fairer	-	6,620
Mrs G Bright	-	6,307
	<hr/>	<hr/>
	24,043	47,754
	<hr/>	<hr/>

Trustees are however, reimbursed for expenditure properly incurred in carrying out their duties. The total amounts and number of Trustees were:-

	2023	2022
	£	£
Total paid	6,378	11,614
	<hr/>	<hr/>
Number of Trustees paid	9	13
	<hr/>	<hr/>

There were no other related party transactions to disclose.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note A3 - Independent examiner

An accrual had been made for the fee of the independent examiner of £2,940 including VAT. Additional charges were made for other services of £1,200 including VAT.

Note S1 - Donations and legacies

This comprises all free-will giving received by the Circuit as a contribution to its work.

Note S2 - Income from monetary investments

This is interest received on accounts held at the Methodist Central Finance Board ("CFB") and Trustees for Methodist Church Purposes ("TMCP").

Note S3 - Income from properties

This included rentals received in respect of no. 1 Chapel Cottages, Mickleton, up to the point at which it was sold.

Note S4 - Assessments on churches

Assessments levied upon the Circuit churches. Details are as follows:-

Church:	2022-23 £	2021-22 £
Barnard Castle	38,864	29,148
Barton	4,000	4,000
Cockerton	43,000	43,000
Elm Ridge	57,236	57,236
Harrowgate Hill	20,260	20,260
Haughton	14,808	14,808
Hurworth	11,620	11,620
Middleton (Pathway)	16,016	16,016
Staindrop	5,500	5,500
The Well	6,762	13,524
	<hr/>	<hr/>
	218,066	215,112
	<hr/>	<hr/>

Note S5 - Capital receipts

Two church buildings were sold in the year: Cotherstone Church and Bondgate Church. The accounting for this is shown in capital receipts as legal ownership was with "Trustees for Methodist Church Purposes".

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note S6 - Other charitable income

This includes income received specifically as part of the activities of the Circuit and miscellaneous receipts.

Note S7 - Grants and donations

Total donations, as approved by the Circuit meeting are shown below:-

	2022-23	2021-22
	£	£
from General Fund:		
Darlington Area Churches Youth Ministry (DACYM)	3,480	3,480
The Wall Methodist Church	1,769	9,897
The Pathway Methodist Church	-	1,000
Hurworth Methodist Church	10,000	-
Seed Corn Grant	1,650	-
	<hr/>	<hr/>
	16,899	14,377
	<hr/>	<hr/>
from Circuit Model Trust Fund:		
The Pathway Methodist Church	10,000	7,500
The Well Methodist Church	-	24,845
	<hr/>	<hr/>
	10,000	32,395
	<hr/>	<hr/>
Total grants and donations	26,899	46,772
	<hr/>	<hr/>

Note S8 - Salaries and associated costs

Payroll is administered on the Circuit's behalf by a central Methodist department.

During the year, the Circuit was served by three full-time presbyters. The Circuit is also served by a number of Lay Workers covering Pastoral and Youth Missionary work, plus administrative support. The total costs consist of the following:-

	2022-23	2021-22
	£	£
Presbyters and presbyteral support	75,751	102,902
Lay Workers	68,379	77,892
Apprenticeship levy	1,229	1,168
Life assurance	194	146
	<hr/>	<hr/>
Total paid through Methodist Central Payroll	145,373	182,108
	<hr/>	<hr/>

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note S8 - Salaries and associated costs (continued)

	2022-23	2021-22
	£	£
Payroll costs are made up of:		
Stipends and salaries	117,750	154,580
Employers National Insurance Contributions	8,715	11,099
Employers pension contributions	17,485	22,615
Apprenticeship levy	1,229	1,168
Life assurance	194	146
	<hr/>	<hr/>
	145,373	182,108
	<hr/>	<hr/>

Note S9 - Property expenses

At the start of the year, the Circuit owned two properties (20 Peterhouse Close and 29 Ashtree Drive) These were used as properties for Presbyters. At the end of the year, the Circuit was in the process of purchasing a new manse at Killhope. This was purchased in March 2024.

Details of the costs are given below:-

	2022-23	2021-22
	£	£
Council Tax - manses	5,261	5,054
- churches	2,183	571
Water Rates - manses	899	1,082
- churches	2,783	225
Insurance - manses	1,177	758
- churches	7,559	10,385
Utilities - empty manses	-	-
- empty churches	4,204	5,073
Manse maintenance and repairs - manses	5,193	1,697
- other	1,386	31
	<hr/>	<hr/>
	30,645	24,876
	<hr/>	<hr/>

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note S10 - Connexional Model Trust Levy

This is applied annually to balances held in TMCP funds.

Note S11 - District Assessment Levy

This is paid quarterly to support the work of the Darlington Methodist District.

Note S12 - Costs of activities

This represents the costs of the primary purpose of the Circuit, excluding stipend and salary costs.

	2022-23	2021-22
	£	£
Presbyters	10,403	6,703
Pastoral Missioners	574	1,402
Youth Work	2,800	3,116
Preaching and worship	2,531	1,710
Other mission	-	400
Depreciation of equipment	1,476	-
	<hr/>	<hr/>
	17,784	13,331
	<hr/>	<hr/>

Note S13 - Costs of administration

This represents the costs of administering the circuit, excluding salary costs:-

	2022-23	2021-22
	£	£
Telephone and internet	255	603
Travel	-	341
Postage and stationery	2,732	2,229
Circuit communications, website and email administration	3,329	3,055
Independent examiner's fee	4,680	3,750
Other costs	622	1,435
Circuit office costs	6,993	-
Circuit equipment	-	1,407
	<hr/>	<hr/>
	18,611	12,820
	<hr/>	<hr/>

Circuit office costs relate to the rent of an office from Elm Ridge Methodist Church for £1,600, together with refurbishment costs.

The 2021-22 figure of £1,407 in Circuit equipment relates to the purchase of an office chair, a shredder and laptops.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note S14 - Other outgoings

The 2021-22 figure relates to the cost of a CLT away day.

Note S15 - Other gains and losses

	General Fund £	Model Trust Fund £	Total £	Total 2021-22 £
Deficit on sale of 1 Chapel Cottage	-	-	-	(1,744)
Revaluation of 29 Ashtree Drive on merger	-	-	-	121,899
Revaluation of 1 Chapel Cottage on merger	-	-	-	(13,273)
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	106,822
	<hr/>	<hr/>	<hr/>	<hr/>

In the previous year, on merger, the 29 Ashtree Drive manse was re-valued from £228,101 to £350,000. 1 Chapel Cottage was revalued to market value of £87,500 from £110,773. A further deficit arose from the sale.

Note BS1 - Fixed Assets

The Circuit owned two properties at the start of the year, 20 Peterhouse Close and 29 Ashtree Drive. They were used as manses by Presbyters. At the year end, the Circuit was in the process of purchasing a manse at Killhope. This took place in March 2024

A full revaluation of the properties was conducted in 2016-17 enabling the individual values of the manses to be accounted for separately. The Barnard Castle manse was revalued on the merger. The Trustees did not consider it necessary to conduct a revaluation in 2022-23.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note BS1 - Fixed Assets (Continued)

	Manses £	Equipment £	Total £
Cost or valuation			
At 1 September 2022	625,000	4,427	629,427
Additions	-	-	-
Revaluations (+/-)	-	-	-
Disposals (-)	-	-	-
Transfers* (+/-)	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2023	625,000	4,427	629,427
	<hr/>	<hr/>	<hr/>
Accumulated depreciation			
At 1 September 2022	-	-	-
Additions	-	-	-
Revaluations (+/-)	-	-	-
Disposals (-)	-	-	-
Transfers* (+/-)	-	-	-
Depreciation	-	1,476	1,476
	<hr/>	<hr/>	<hr/>
At 31 August 2023	-	1,476	1,476
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2023	625,000	2,951	627,951
	<hr/>	<hr/>	<hr/>
At 31 August 2022	625,000	4,427	629,427
	<hr/>	<hr/>	<hr/>

The valuation of manses carried forward is made up of:-

	2022-23 £	2021-22 £
20 Peterhouse Close, Darlington	275,000	275,000
29 Ashtree Drive, Barnard Castle	350,000	350,000
	<hr/>	<hr/>
	625,000	625,000
	<hr/>	<hr/>

Note BS2 - Contingent Liability

Although the financial effect of revaluation is shown in full above, a proportion of any receipt on sale of manses would be expected to become payable to the Methodist Church in the event that the manse is sold and not directly replaced.

The Methodist Connexional Priority Fund levy is currently charged at 20% of the first £100,000 and 40% of any excess over £100,000.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note BS2 - Contingent Liability (continued)

Actual levies charged amount to:

	2022-23	2021-22
	£	£
Cotherstone Church	31,647	-
Bondgate Church	148,678	-
Pierremont	-	27,179
1 Chapel Cottages	-	13,151
	<hr/>	<hr/>
	180,325	40,330
	<hr/>	<hr/>

Note BS3 - Debtors and prepayments

	2022-23	2021-22
	£	£
Pre-paid stipends for current year	10,924	6,143
Pre-paid apprenticeships levy	41	22
Payroll control	1,529	1,372
Pre-paid advice re sale of Cotherstone	-	3,197
Pre-paid 3gen tickets	-	1,560
Pre-paid manse insurance	-	1,177
Other	-	7,500
Sale proceeds of Bondgate Church building	431,694	-
Killhope manse fees	1,595	-
Other re: Bondgate	5,208	-
	<hr/>	<hr/>
	450,991	20,971
	<hr/>	<hr/>

Note BS4 - Details of cash funds

The CAF General Account is used for day to day expenses. The CFB accounts are the main current accounts held at the Central Finance Board of the Methodist Church and the TMCP accounts hold interest bearing deposit values.

DARLINGTON AND TEESDALE METHODIST CIRCUIT
Charitable Trust Registered No: 1132005

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

Note BS4 - Details of cash funds (continued)

Values held in each account are shown below:-

Unrestricted Fund Name	Opening Balance £	Income £	Expend- iture £	Transfers £	Closing Balance £
CAF General Account	91,569	135,963	(88,169)	(25,000)	114,363
CFB General Account	108,309	223,537	(328,289)	145,686	149,243
TMCP Model Trust Fund	799,044	163,973	(95,103)	(120,000)	747,914
TMCP Various Bequests	23,763	754	(68)	(686)	23,763
Total Cash Funds of the Circuit	1,022,685	524,227	(511,629)	-	1,035,283

Note BS5 - Liabilities under 1 year

Represents church assessments for 2023-24 received in the period, plus levy work done and staff expenses relating to the current year but unpaid at 31 August 2023:-

	2023 £	2022 £
Church assessments	41,898	46,491
Accrued expenditure	155,975	11,388
	197,873	57,879

In the allocation of church assessments:

1. The receipt from Elm Ridge in August 2023 has been taken to be the late payment of the amount due in May 2023.
2. The receipts from The Well have been assumed to include £3,381 for 2023-24.

DARLINGTON AND TEESDALE METHODIST CIRCUIT

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of Treasurer

Stephen Sutcliffe

Date

Jun 27 2024

Name of Treasurer

Stephen Sutcliffe

Address

5 Manor Gate, Long Newton, Stockton-on-Tees S21 1DD

Presentation to the Circuit Meeting for approval

I confirm that the annual reports and accounts for the year ended 31 August 2023 ~~were, or~~ will be* presented to the Circuit Meeting at its meeting on and were approved

16/9/24.

Signature of the Chair of the meeting

Revd John D. Howard

Name of the Chair of the meeting

Revd John D. Howard

Date:

24/6/24.

Independent Examiner's Report to the Trustees of the Darlington Circuit

I report to the trustees on my examination of the accounts of Darlington and Teesdale Methodist Circuit for the year ended 31 August 2023, which are set out on pages 13 to 26.

Responsibilities and basis of report

As the charity 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 Trust's accounts carried out under section 145 of the 2011 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.

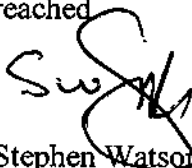
Independent examiner's statement

I have 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 accordance with section 130 of the Charities Act; or
- (2) the accounts did not accord with those records; or
- (3) the accounts did 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

Signed:



Name: Stephen Watson Gardner

Relevant professional qualification or
Member of professional body:

Fellow of the Institute of Chartered Accountants
in England and Wales

Address: King Hope
31 Victoria Road
Darlington
DL1 5SB

Date: 27 June 2024