



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st September 2024 Period start date

To 31st August 2025 Period end date

Charity name: Rotherham and Dearne Valley Methodist Circuit

Charity registration number: 1132844

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:</p> <ul style="list-style-type: none">d) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist Church ;d) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Churchd) Any charitable purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Churchd) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church
	Para 1.17 and 1.19	<p>The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the 10 Methodist Churches and the 1 Local Ecumenical Partnership in its geographical area.</p> <p>These are open to all people without charge and serves over 500 people every week this way.</p> <p>The Circuit exists to provide a living expression of the Christian faith in action, both in individual's lives and in community work, and providing a regional and national voice. This includes organised acts of learning, caring, worship and service. We do this from a base of 10 caring communities and several charities.</p>

<p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p>		<p>Each of our 10 churches has a variety of public services that it offers, across all the age ranges including, providing rooms for community use, Mums and Tots groups, playgroups, youth groups, support for youth uniformed organisations, including, Scouting, Guiding, Boys Brigade, Girls Brigade and a range of activities for adults and the elderly including Memory cafes and Senior Youth Clubs. Through High St Centre in Rawmarsh we provide services on behalf of RMBC through our Youth Charity, and Community development work. This includes respite care for children with special needs, after school care, youth clubs and meeting space.</p> <p>We have active connections with local primary schools. This includes assemblies, prayer spaces, Godly Play and church visits. A number of other schools are supplied assemblies from the 'Open the Book' scheme.</p> <p>The Circuit is directly involved and support the following ministries and projects in its area in partnership with other Christian Groups.</p> <ul style="list-style-type: none"> • The charity, Lighthouse Homes which offers accommodation for homeless men & women. • Shiloh – day centre for homeless men and women <p>The Circuit works in partnership with other Christian Churches and a number of Christian charitable organisations across the Rotherham Geographical area.</p> <p>We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.</p>
<p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p>	<p>Para 1.18</p>	<p>The Reserves policy for the Rotherham and Dearne Valley Circuit is to hold equivalent to 6 months' average expenditure in accordance with Methodist Standing Orders. This should be sufficient to meet any unforeseen item of major expenditure. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for two presbyters and four Lay Workers (from 1 September 2024) and our contribution to the District and Connexion.</p>

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	SORP reference Para 1.20	<p>Mission</p> <p>Schools work is being developed further with active involvement across the borough. This includes assemblies, 'Open the Book' story time, 'Experience festival' sessions and Godly Play and prayer spaces.</p> <p>Trinity Hall continues to function as a sustainable community centre, with provision with office space upstairs. The downstairs being used by Broad Horizons which provides care for adults with learning and physical difficulties.</p> <p>Memory cafes are being run at Wickersley and St. John's.</p> <p>Rawmarsh has renovated a new entrance and meeting rooms which are used by the community and NHS.</p> <p>A new entrance area has been completed at Broom Church</p> <p>Family Fun Church has been established at Central and Broom and the Little Boat Club for babies and pre-schoolers runs at Central, Broom, St John's and at Furlong Road</p> <p>An Alpha Course has taken place over 10 weeks at Wath Methodist Church</p> <p>Whiston is working hard with the Parish Council to offer additional support for community events</p>
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the year end the Circuit is holding unrestricted reserves in excess of its reserves policy. The Managing Trustees anticipate that reserves will reduce in future years from investment in mission through staffing and supporting churches with capital investment in their premises.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Reserves policy for the Rotherham and Dearne Valley Circuit is to hold equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure.</p> <p>It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for two presbyters and four Lay Workers (from 1 September 2024) and our contribution to the District and Connexion.</p>
Amount of reserves held	Para 1.22	

Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	No funds are in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Based on the information currently available in respect of the future, the Managing Trustees consider that the Circuit has the plans and resources to manage its risks successfully and that there are no material uncertainties about the Circuit's ability continue as a going concern.

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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The Circuit is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The Circuit's governing document is the Constitutional Practice and Discipline (CPD) of the Methodist Church of Great Britain.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Circuit Meeting, who are the managing trustees, include key office holders appointed by the meeting and representatives appointed by each of the churches within the circuit, in accordance with the provisions of CPD.

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Reference and Administrative details

Charity name	Rotherham and Dearne Valley Methodist Circuit
Other name the charity uses	
Registered charity number	1132844
Charity's principal address	18 Queensway Rotherham S60 3EE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev. Dr. Andrew Fox	Superintendent		
2	Rev Louise Makin	Presbyter		
3	Mr Edward Siddall	Lay Pastor		
4	Rev Lynn Broadhead	Presbyter LEP		
5	Rev Joyce Barrass	Supernumerary		
6	Rev Dick Styles	Supernumerary		
7	Rev Jennifer Park	Supernumerary		
8	Mr David Ryan	Circuit Treasurer and Governance Officer and Treasurer		
9	Mrs Anne Holmes	Circuit Secretary and Circuit Steward		
10	Mr John Cook	Assistant Circuit Secretary		
11	Mr David Guy	Action for Children Secretary		
12	Mrs Karen Dunn	Climate Justice Officer		
13	Mr Robert Hambrey	Local Preacher Secretary		
14	Mrs Muriel Mellars	Representative for Local Preacher Meeting		
15	Mrs Gill Styles	Representative for Local Preacher Meeting		
16	Mrs Rona Hudson	Trustee		
17	Mrs Gail Atkin	Trustee		
18	Mr Alex Hall	Trustee		
19	Mrs Eleanor Wainwright	Trustee		
20	Mrs Victoria Loveday	Trustee Circuit steward		

Mr Francis Lovell	Trustee			
Mrs Margaret Moran	Trustee			
Mrs Janet Griffiths	Trustee			
Steve Hannam	Trustee			
Mrs Joyce Kilner	Trustee			
Chris Houghton	Trustee			
Mrs Irene White	Trustee			
Anne Wright	Trustee			
Mrs Anita Andrews	Trustee and Circuit Steward			
Mrs Kay Smallwood	Trustee			
Mr Dave Wright	Trustee			
Mr Gary Pitt	Trustee			
Peter Drabble	Trustee			
Mrs Angela Yardy	Trustee			
Kay Hester	Trustee			
Mr David Schofield	Trustee			
Miss Liz Hill	Trustee			
Mrs Julie Hardwick	Trustee			
Mrs Irene Benson	Trustee			
Mr David Sykes	Trustee			
Amy Wright	Trustee			
Mrs Jane Shore	Trustee			
Mrs Anita Taylor	Trustee			
Janet Hampshire	Trustee Circuit Steward			

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>A M Fox</i>		
Full name(s)	Andrew Mark Fox		
Position (eg Secretary, Chair, etc)	Chair of Circuit Meeting		
Date	08/06/2026		

Charity registration number 1132844 (England and Wales)

**ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

LEGAL AND ADMINISTRATIVE INFORMATION

Ministers

Rev Dr A Fox
Rev L Makin

Layworkers

Pastor - E Archer Siddall
Governance Officer - D Ryan
Lay Visitor - K Dunn
Lay Visitor - E Whiteoak
Childrens worker - G Perkins

Circuit stewards

D Ryan
A Holmes
V Loveday
J Hampshire
A Andrews

Treasurer

D Ryan

Charity number

1132844

Registered office

Central Methodist Church
Lodge Lane
Aston
Sheffield
S26 2BP

Accountants

Hart Shaw LLP
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

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ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Charity objective is to act as a Resource provider within the area around Rotherham for the Methodist Church.

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

How the charity achieves its aims:

- The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of chaplaincy services to the local university and other institutions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity is the controlling body of the Methodist Church in the Rotherham and Dearne Valley area. We seek to promote the Christian Gospel of Hope through the life and teachings of Jesus Christ as contained in the Holy Bible. We do this in many ways but mainly through the operation of 11 Churches in this area. The beneficiaries of our work are many and through discussion at our circuit meeting we constantly seek new ways of spreading the Gospel.

Financial review

The charity is financially solvent and currently holds reserves in excess of Methodist requirements as laid down by conference. We are looking at how our reserves can be deployed in the future.

The charity are required to hold as reserves within the Methodist church 6 months annual expenditure as a minimum. There is no requirement to spend sums in excess of this.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

The Rotherham And Dearne Valley Circuit is under the control of the circuit meeting in this area. The actions are outlined and discussed at our quarterly meeting. Reports are presented on a regular basis to explain our current situation.

All financial documents are supplied to the Sheffield District which itself oversees a number of circuits in this area. The day to day running of the circuit is overseen by the Circuit leadership team who are the employed staff and a number of unpaid lay circuit stewards.

The trustees who served during the year were:

Rev J Barrass	Rev J Park	A Andrews
L Broadhead	Rev A Fox	Rev L Makin
J Cook	P Drabble	K Dunn
D Guy	A Hall	R Hambrey
J Hampshire	S Hannam	K Hester
L Hill	J Hindley	A Holmes
C Houghton	R Hudson	B Millington
J Kilner	R Lindley	J Hardwick
V Loveday	F Lovell	G Atkin
M Mellars	M Moran	P Na
G Pitt	D Ryan	D Schofield
E Siddall	K Smallwood	D Wright
D Styles	G Styles	A Yardy
E Wainwright	I White	F Wilson
A Wright	E Wright	

All members of the circuit are appointed by the churches in the area of influence plus the paid staff employed by the circuit.

The trustees' report was approved by the Board of Trustees.

David Ryan

Treasurer

23 February 2026

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

I report to the trustees on my examination of the financial statements of Rotherham and Dearne Valley Methodist Circuit (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Natalie Bracey FCA
Hart Shaw LLP

Chartered Accountants
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

Dated:

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted TMCP fund 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>						
Donations and legacies	2	2,198	-	-	2,198	-
Charitable activities	3	211,523	-	-	211,523	198,487
Other trading activities	4	38,150	-	-	38,150	30,535
Investments	5	21,667	25,300	1,097	48,064	60,447
Other income	6	-	-	-	-	22,360
Total income and endowments		273,538	25,300	1,097	299,935	311,829
<u>Expenditure on:</u>						
Charitable activities	7	320,393	4,117	-	324,510	351,700
Contributions to DAF		-	36,476	-	36,476	38,891
Other expenditure	12	-	1,960	169	2,129	1,948
Total resources expended		320,393	42,553	169	363,115	392,539
Net gains/(losses) on investments	13	-	-	96	96	3,732
Net (outgoing)/incoming resources before transfers		(46,855)	(17,253)	1,024	(63,084)	(76,978)
Net (outgoing)/incoming resources before transfers		(46,855)	(17,253)	1,024	(63,084)	(76,978)
Gross transfers between funds		62,928	(62,000)	(928)	-	-
Net movement in funds		16,073	(79,253)	96	(63,084)	(76,978)
Fund balances at 1 September 2024		1,009,566	603,014	51,976	1,664,556	1,741,533
Fund balances at 31 August 2025		1,025,639	523,761	52,072	1,601,472	1,664,555

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		438,975		438,975
Investments	16		52,072		51,976
			<u>491,047</u>		<u>490,951</u>
Current assets					
Debtors	17	43,537		62,469	
Cash at bank and in hand		1,120,690		1,166,223	
		<u>1,164,227</u>		<u>1,228,692</u>	
Creditors: amounts falling due within one year	18	(53,802)		(55,088)	
Net current assets			<u>1,110,425</u>		<u>1,173,604</u>
Total assets less current liabilities			<u><u>1,601,472</u></u>		<u><u>1,664,555</u></u>
Capital funds					
Endowment funds - general	20		52,072		51,975
Income funds					
TMCP unrestricted fund			523,761		603,014
Unrestricted funds			1,025,639		1,009,566
			<u><u>1,601,472</u></u>		<u><u>1,664,555</u></u>

The accounts were approved by the Trustees on 23 February 2026

David Ryan
Treasurer

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Rotherham and Dearne Valley Methodist Circuit is a charity registered in England and Wales. The registered office is Central Methodist Church, Lodge Lane, Aston, Sheffield, S26 2BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised under the accruals basis. Specific expenditure on charitable activities is charged directly against the activity to which it relates as costs of raising funds or expenditure on charitable activities.

Support and governance costs are charged against the charitable activity they support the most.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings

Held at residual value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, but not concessionary loans, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Concessionary loans

Concessionary loans are initially measured at the amount received or paid and recognise them in the balance sheet. In subsequent years, the carrying amount of concessionary loans in the accounts shall be adjusted to reflect any accrued interest payable or receivable. To the extent that a loan that has been made is irrecoverable, an impairment loss shall be recognised in income and expenditure.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Legacies	2,198	-

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Charitable activities

	2025	2024
	£	£
Church collections	211,523	198,487
	<u> </u>	<u> </u>

4 Other trading activities

	2025	2024
	£	£
Letting and licensing arrangements	38,150	30,535
	<u> </u>	<u> </u>

Other income relates solely to unrestricted funds.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5 Income from investments

	Unrestricted funds	TMCP unrestricted funds	Endowment funds general	Total	Unrestricted funds	TMCP unrestricted funds	Endowment funds general	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Interest receivable	21,667	25,300	1,097	48,064	25,914	33,076	1,457	60,447

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Other income

	Unrestricted funds	TMCP unrestricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Church sales	-	-	-	22,360

7 Expenditure on charitable activities

	Unrestricted funds	TMCP unrestricted fund	Total	Unrestricted funds	TMCP unrestricted fund	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	188,701	-	188,701	172,743	-	172,743
Methodist Church Fund	64,732	-	64,732	60,591	-	60,591
Telephone & travel	12,915	-	12,915	12,913	-	12,913
Insurance & utilities	22,607	-	22,607	21,849	-	21,849
Maintenance on manses	13,067	-	13,067	4,690	-	4,690
Expenditure on other properties	5,672	-	5,672	5,297	-	5,297
Donations	(6,317)	-	(6,317)	8,515	-	8,515
Other expenditure	9,982	-	9,982	18,053	-	18,053
	311,359	-	311,359	304,651	-	304,651
Grant funding of activities (see note 8)	4,714	4,117	8,831	17,485	26,000	43,485
Share of support and governance costs (see note 9)						
Support	4,320	-	4,320	3,564	-	3,564
	320,393	4,117	324,510	325,700	26,000	351,700
Analysis by fund						
Unrestricted funds	320,393	-	320,393	325,700	-	325,700
Restricted funds	-	4,117	4,117	-	26,000	26,000
	320,393	4,117	324,510	325,700	26,000	351,700

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Grants payable

During the year, two grants (2024 - four) were made as follows:

	Unrestricted funds	TMCP unrestricted fund	Total	Unrestricted funds	TMCP unrestricted fund	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Grants to institutions:						
Broom Church - Entrance	4,714	-	4,714	7,485	-	7,485
St John's - Roof	-	-	-	-	18,000	18,000
Broom Church - AV System Upgrade	-	-	-	-	8,000	8,000
Broom Church - Roof	-	-	-	10,000	-	10,000
Wickersley car park	-	4,117	4,117	-	-	-
	<u>4,714</u>	<u>4,117</u>	<u>8,831</u>	<u>17,485</u>	<u>26,000</u>	<u>43,485</u>

9 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Administration costs	4,320	-	4,320	3,564	Charitable activities
	<u>4,320</u>	<u>-</u>	<u>4,320</u>	<u>3,564</u>	
Analysed between Charitable activities	<u>4,320</u>	<u>-</u>	<u>4,320</u>	<u>3,564</u>	

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Trustees

During the year, 6 Trustees have been paid remuneration and had received other benefits from an employment with the Rotherham and Dearne Valley Circuit. The Trustees only received remuneration in respect of services they provide undertaking their roles under their contract of employment, and not in respect of their role as Trustees. The value of Trustees' remuneration and other benefits was as follows:

		2025	2024
		£	£
E Archer-Siddall	Remuneration	32,400	30,336
	Pension contributions paid	1,944	1,820
D Ryan	Remuneration	14,004	13,116
	Pension contributions paid	840	787
Rev A Fox	Remuneration	34,417	32,320
	Pension contributions paid	6,220	7,678
Rev L Makin	Remuneration	31,307	29,399
	Pension contributions paid	6,220	7,678
K Dunn	Remuneration	6,672	6,240
	Pension contributions paid	-	-
G Perkins	Remuneration	13,464	12,612
	Pension contributions paid	67	-

During the period, 6 (2024: 7) Trustees received reimbursement of expenses totalling £9,394 (2024: £5,951) relating to travel, stationery, resources to use in ministry and manse repairs.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	7

Employment costs

	2025 £	2024 £
Wages and salaries	157,756	142,569
Social security costs	14,484	10,818
Other pension costs	16,461	19,356
	188,701	172,743

There were no employees who received total employee benefits (excluding employer pension contributions) of more than £60,000.

12 Other expenditure

	TMCP unrestricted funds	Endowment funds	Total 2025 £	Total 2024 £
Administration of restricted fund	1,960	169	2,129	1,948
For the year ended 31 August 2024	1,810	138		1,948

13 Gains and losses on investments

	Endowment funds 2025 £	Endowment funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	96	3,732

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 September 2024	438,975
At 31 August 2025	438,975
Carrying amount	
At 31 August 2025	438,975
At 31 August 2024	438,975

16 Fixed asset investments

	Ward bequest £
Cost or valuation	
At 1 September 2024	51,976
Valuation changes	96
At 31 August 2025	52,072
Carrying amount	
At 31 August 2025	52,072
At 31 August 2024	51,976

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	11,320	25,963
Prepayments and accrued income	7,377	7,002
	18,697	32,965
Amounts falling due after more than one year:		
Other debtors	24,840	29,504
Total debtors	43,537	62,469

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Debtors (Continued)

Other debtors due within one year disclosed above includes concessionary loans provided at 0% interest with an outstanding balance at the year end of £11,320 (2024 - £10,885).

Other debtors due after one year disclosed above includes concessionary loans provided at 0% interest with an outstanding balance at the year end of £24,840 (2024 - £29,504).

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	898	2,346
Accruals and deferred income	52,904	52,742
	<u>53,802</u>	<u>55,088</u>

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>16,461</u>	<u>19,356</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2025 £
Permanent endowments	51,976	1,097	(169)	(928)	96	52,072

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2024 £
Permanent endowments	48,244	1,457	(138)	(1,320)	3,732	51,976

ROTHERHAM AND DEARNE VALLEY METHODIST CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Endowment funds

(Continued)

The Ward Legacy is the only endowment trust fund and was set up to benefit a number of churches and circuits in the Sheffield District. Due to restrictions in the legacy only interest can be drawn from the fund each year.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	1,009,566	273,538	(320,393)	62,928	1,025,639
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	991,250	267,696	(325,700)	76,320	1,009,566
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted fund	TMCP unrestricted fund	Endowment funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Fund balances at 31 August 2025 are represented by:					
Tangible assets	438,975	-	-	438,975	438,975
Investments	-	-	52,072	52,072	51,976
Current assets/(liabilities)	586,664	523,761	-	1,110,425	1,173,604
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,025,639	523,761	52,072	1,601,472	1,664,555
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Related party transactions

During the year there has been related party transactions between the Circuit and D Ryan who is a Trustee. The transactions total £2,000 and relate to bookkeeping work (2024: £2,000).

Rotherham and Dearne Valley Methodist Circuit 25/17

**Please note the Auditor's report is included in the
accounts document which is attached.**

**Anne Holmes
Trustee**