HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales · Charity number 1132962

Details

Other names	HULL (WEST) METHODIST CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2009-11-25
Register	View on the Charity Commission register

Contact

Address	Bricknell Avenue Methodist Church 277 Bricknell Avenue Hull HU5 4TJ
Phone	01482 845869
Email	office@hullcentreandwest.org.uk
Website	www.hullcentreandwest.org.uk

Activities

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 subsiduary 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: We are the umbrella body which embraces 18 Methodist churches situated in the centre and west of Hull and towns and villages on the western outskirts of Hull. We seek to consolidate and develop the work of the churches. We promote Christianity through the worship and activities of the individual churches and to hold those churches together in unity.

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Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£875,926	£429,171	£2,839,398	5
2023-08-31	£757,684	£486,671	£2,808,874	5
2022-08-31	£375,189	£480,539	-	-
2021-08-31	£421,423	£480,266	-	-
2020-08-31	£419,197	£464,719	-	-

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Trustees

Name	Role	Appointed
Rev Louisa Jayne Haynes	Chair	2020-09-01
Ann Millicent Plant		2019-12-01
Barrie Thompson		2018-10-01
CHRISTINE FRANCES RICHMAN		
Christopher Moll		2018-10-30
Colin Proll		2024-09-02
Doreen Skiven		2024-09-02
Dr MYRTLE OGILVY CRAIG		2013-09-10
EDITH MARY JOHNSON		
GAIL PAULINE APPLEYARD		
GILLIAN DALBY		
GILLIAN KAY HUNTER		
Helen Sarah Keough		2024-09-02
Ian Robert Baker		2024-09-02
JEAN ELSIE WARD		2017-08-29
JOHN FREDERICK ANTHONY WARD		2017-09-01
JUDITH WENDY KERRIDGE		
James Michael Kerridge		2014-10-20
Janet Duck		2024-09-02
Janet Sanderson		2021-09-01
Jarrad Stephen Plater BSc, Msc		2022-09-01
John Anthony Shepherdson		2019-03-11
Josephine Brameld		2019-12-01
KEVIN ROBERT APPLEYARD B SC		2011-09-13
Karen Ruth Clark		2024-09-02
Lesley Brazendale		2021-03-01
MALCOLM HAROLD LUCAS		

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Name	Role	Appointed
Marion Dawson		2025-06-30
Michael Sykes		2015-09-25
Neil Philip Sanderson		2015-09-22
PHILIP DAVISON		
Peter John Vince		2024-09-02
REV JANET WHELAN MA		
ROY KENNINGTON		
Rachel Elizabeth Kerridge		2016-03-18
Rev Andrew Orton		2024-09-02
Rev Helen Elizabeth Hickson		2024-09-02
Richard Stuart Hickson		2018-10-01
Robert Ernest Rockingham Brameld		2019-12-01
Robert John Richardson		2025-06-30
Roger David Waites		2017-08-29
Rosemary Anne Short		2018-10-01
SHEILA MARGARET GREEN		
SHEILA VINCE		2013-09-02
Sarah Jane Wilson		2024-09-02
Stephen George Hunter		2015-09-14
Sylvia Sanderson Usher MBE		2022-11-01

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HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales - Charity number 1132962

Accounts

Circuit
Accruals Accounts
2023-2024

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

Hull (Centre and West) Circuit

Registered Charity - Registration number 1132962

Yorkshire North & East District **District No / Circuit No** 29 / 37

Ministers	Rev L Haynes (Superintendant)
	Rev H Hickson
	Rev C Sutherby
	Rev A Orton
	Deacon Alison Hyde
Circuit Stewards	Mrs S Green (Senior)
	Mrs S Vince
	Mrs G Appleyard
	Mr I Baker from 1 Sep 2024
	Mrs G Dalby from 1 Sep 2024
	Mr S Hickson
	Mr J Shepherdson
	Mrs R Short from 1 Sep 2024
Circuit Treasurer	Mr J Shepherdson

HULL (CENTRE AND WEST) METHODIST CIRCUIT
ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report and the financial statements for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the 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).

1. Reference and administrative details of the Charity, its Trustees and Advisors

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office
c/o Bricknell Avenue Methodist Church
277 Bricknell Avenue
Hull
HU5 4TJ

Ministers:
Revd. L Haynes – Superintendent from 1 September 2023
Revd. H Hickson – from 1 September 2023
Deacon A Hyde
Revd. C Sutherby – from 1 September 2023
Revd Andrew Orton - from 19 February 2024

Local Lay Pastor: Mr P Vince

Circuit Stewards: Mrs S Green – Senior
Mrs G Appleyard
Mr I Baker – from 1 September 2024
Mrs G Dalby - from 1 September 2024
Mr S Hickson
Mr J Shepherdson
Mrs R Short - from 1 September 2024
Mrs S Vince

Trustees: All the above are Trustees, as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Circuit Lay Staff: Mr P Kirby (Finance Officer)
Mrs V Wilkes (Circuit Office, Safeguarding and Property Officer)

Advisors:-
Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

2. Structure, governance and management

Statement of Trustees' responsibilities:

Charity law 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 its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting and Reporting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Legal and administrative information

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

Trustees

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting but delegate this duty to the Circuit Finance Officer.

There are 17 local Methodist churches which belong to the Circuit, including 2 which are designated as a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 24 Districts of the Methodist Church in Great Britain.

Training for Trustees is available via the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers, Circuit Stewards and other appointed representatives. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit employs a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. The Circuit also employs a Property Officer, and risks associated with the care and maintenance of property are carefully monitored and guidance, provided by the Methodist Church, is followed.

3. Financial Review

The Circuit Accounts include the following two unrestricted funds:

(a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.

(b) The Model Trust Fund which receives the net sale proceeds of disused churches and manses no longer required. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, there are three restricted funds which are for specific areas of outreach.

There was a deficit on General Account for the year of £36,793 (2023 £85,263). This was mainly the result of a further fall in assessment income received from our local churches offset by a decrease in expenditure for the year. Since 31 August 2023 our ministerial staff has fallen by 2 ministers and this has resulted in savings reducing the deficit in 23/24. We do anticipate a more substantial deficit in 24/25 and we will need to draw again on our Model Trust Fund. Our Model Trust Fund has been boosted by the sale of properties in the past year but there are no plans for further sales of properties in 24/25.

Reserves

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,839,398 (2023 £2,808,873) which includes a Permanent Endowment of £3,513 (£3,215) and restricted funds totalling £1,006 (£4,007). The unrestricted funds amount to £2,834,880 (£2,801,651) and include property used in the work of the charity valued at £1,693,751 (£2,110,862) leaving unrestricted liquid funds of £1,141,129 (£690,789). In addition, grants awarded to projects but not yet paid amount to £57,796 (£68,231) at the year-end.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

5. Objectives and Aims (continued)

"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:

a) Making new disciples and growing in discipleship
b) Establishing fresh expressions of church and church planting
c) Initiatives in mission-shaped ministry
d) Community focussed social action
e) Work with families, young people and children, and older people
f) Reaching the missing generations
g) Building community cohesion"

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.
The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Objectives

The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

a) The Christian faith in accordance with the doctrinal standards and 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.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

Yearly objectives

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

Long term objectives

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give due consideration to succession planning.

Strategies for achieving the objectives

The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects

of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.

The Trustees believe there are strong financial controls in position.

Grant making policy

Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

Extent of the use of volunteers in achieving aims

Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- Several of our churches continue to struggle to recover from the curtailment of their activities during the Covid pandemic. This has impacted on their income and reserves and has meant that some have had to reduce their financial support to the Circuit. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use is being made of technology to broadcast services.
- Our local churches have now been grouped into 4 hubs and the intention is that they will work more closely together and explore ways in which they can share resources and plan ahead.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided by our Mosaic Church which has sold its property but continues its work on North Hull Estate as a class of Clowes Memorial Methodist Church. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers in partnership with the Open Doors project and Trinity Methodist Church continue to provide help and support to young families by providing free school uniforms through the ReUniform project.
- Our various working groups which we established during the previous year continue to function and provide support in specific areas. In particular, our hubs are becoming well-established and are providing a platform for churches to pool resources and ideas and to

Challenges for the future

There are a reducing number of active ordained ministers in the Methodist Church nationally and our challenge locally is to recruit and train more local lay pastors to fill some roles.

In common with national trends, many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing volunteers to hold office and we continue to explore alternative ways to reduce the burdens of governance amongst our members. The appointments of a Circuit Finance Officer and a Circuit Property and Safeguarding Officer have significantly contributed to reducing the burden of governance on volunteers and we are pleased to report we now have a full complement of Circuit Stewards. This is a vital role in the life of the Circuit and they provide an important link as we seek to grow and develop our new structure of hubs within the Circuit.

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit. However, as a result of property sales

during the year, our Model Trust Fund has increased in value and is available to provide financial support to the activities and general operational costs of the Circuit if the need arises.

It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

Provision of information to independent examiner:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on and signed on their behalf by:

Lawsa Haynes
.....
Revd L Haynes (Superintendent Minister)

Name of Circuit **Hull (Centre and West) Circuit** **Number** 29/37

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

		Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2023-2024	Total 2022-2023
			£	£	£	£	£	£
	Income and Endowments from:							
1	Grants, Donations and Legacies	4	111	3,602	30,500		34,213	40,750
2	Charitable activities							
2a	Assessments or share		289,292				289,292	304,180
2b	Other	5	11,436				11,436	10,032
3	Other trading activities							
3a	- Lettings							
3b	- Miscellaneous							
4	Investments	6	7,769	41,165		116	49,050	16,241
5	Capital receipts			491,935			491,935	386,481
	Other income	7						
6	**Total**		**308,608**	**536,702**	**30,500**	**116**	**875,926**	**757,684**
	Expenditure on:							
7	Stipends, Salaries, NIC & Pension costs	10	214,026		20158		234,184	287,811
8	District Assessment		13,427				13,427	13,136
9	Methodist Church Fund		69,269				69,269	62,040
10	Admin., Telephone & Travel		22,043	1429		9	23,481	21,333
11	Insurance, Utilities, etc		17,705				17,705	21,001
12	Maintenance on Manses		22,578				22,578	18,587
13	Expenditure on other Circuit property				16,719		16,719	12,422
14	Depreciation	11	720				720	926
15	Provisions						-	-
	Professional Fees		(2,246)				(2,246)	2,686
16	Other Expenditure		129				129	129
17	Grants and Donations		1,000	30,802			31,802	38,245
18	Contributions to District Advance Fund			28,403			28,403	4,609
	Contributions to Connexional Pension Reserve Fund		(13,080)	(13,920)			(27,000)	-
	Closed Church Expenses						-	3,746
19	**Total**		**345,571**	**46,714**	**36,877**	**9**	**429,171**	**486,671**
20	**Net income/(expenditure)**		**(36,963)**	**489,988**	**(6,377)**	**107**	**446,755**	**271,013**
21	**Transfers between funds**		50,000	(53,376)	3,376		-	-
	Other recognised gains / (losses):							
22	Cost of Property Sold		(417,111)				(417,111)	(201,060)
23	Gains/(Losses) on investment assets			691		189	880	-504
24	Actuarial gains /(losses) on defined benefit pension schemes							
25	**Net movement in funds**		(404,074)	437,303	(3,001)	296	30,524	69,449
	Reconciliation of funds:							
26	Total funds brought forward		2,260,543	541,108	4,007	3,216	2,808,874	2,739,425
27	**Total funds carried forward**		**1,856,469**	**978,411**	**1,006**	**3,512**	**2,839,398**	**2,808,874**

For information only Money received and passed on to External Organisations		
Balance brought forward from last year	**0**	**0**
Offerings/Gifts - received for External Orgs.	**0**	**0**
Offerings/Gifts - passed to External Orgs.	**0**	0
Balance carried forward	**0**	**0**

Hull (Centre and West) Circuit

Balance Sheet as at 31 August 2024

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Land & Buildings	11	1,693,751				1,693,751	2,110,862
Equipment	11	1,883				1,883	1,955
Investment properties						0	0
Investments	12		9,615		2,638	12,253	11,373
Total fixed assets		1,695,634	9,615	0	2,638	1,707,887	2,124,190
Current Assets							
Debtors and Prepayments	13	32,412				32,412	18,742
Other						0	0
Trustees for Methodist Church Purposes deposits			968,796		874	969,670	521,950
Central Finance Board Deposits		122,745				122,745	155,482
Cash at Bank and in hand		57,496		1,006		58,502	40,559
Total current assets		212,653	968,796	1,006	874	1,183,329	736,733
Creditors and Accruals (due in under 1 yr)	14	51,818	0	0	0	51,818	52,049
Net current assets (liabilities)		160,835	968,796	1,006	874	1,131,511	684,684
Total assets less current liabilities		1,856,469	978,411	1,006	3,512	2,839,398	2,808,874
Loans and creditors due after 1 year		0	0	0	0	0	0
Provisions for liabilities and charges		0	0	0	0	0	0
Net assets		1,856,469	978,411	1,006	3,512	2,839,398	2,808,874
Funds of the Circuit	15						
Unrestricted funds		1,856,469				1,856,469	2,260,544
Circuit Model Trust Fund (Unrestricted)			978,411			978,411	541,108
Restricted funds				1,006		1,006	4,007
Endowment funds					3,512	3,512	3,215
Total Funds		1,856,469	978,411	1,006	3,512	2,839,398	2,808,874

*Details - see Note 11

HULL (CENTRE AND WEST) CIRCUIT

CASH FLOW STATEMENT

YEAR ENDED 31 AUGUST	**2024**		**2023**	
Cash flows from operating activities:				
Net (expenditure)/income for the year ended 31 August		30524		(115,972)
Adjustments for:				
Capital Expenditure	(648)		(648)	
Depreciation charges	720		735	
Loss/(Gain) on investments	(880)		504	
(Gain)/Loss on sale of property				
(Gain)/Loss on Disposal of Equipment			191	
(Increase)/decrease in debtors	(13,670)		4896	
(Decrease)/increase in creditors	(231)	(14,709)	(1,390)	4288
Net cash (used)/provided by operating activities		-15,815		(111,684)
Cash flows from investing activities:				
Sale/(purchase) of property	417,111		386,481	
(Purchase) of equipment		417,111		386,481
Change in cash and cash equivalents in the year		432,926		274,797
Cash and Cash Equivalents b/f		717,991		443,194
Rounding		0		0
Cash and Cash Equivalents c/f		1,150,917		717,991
TMCP		969,670		521,950
CFB		122,745		155,482
Others		58,502		40,559
		1,150,917		717,991

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2019 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2019) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when 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 when the Circuit accepts that there is a legal or operational obligation to make the payment.

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.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have 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.

Investments

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

Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Donations	111			111	250
Legacies		3,602		3,602	11,000
Grants received			30,500	30,500	29,500
Total	111	3,602	30,500	34,213	40,750

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Lettings from non-investment properties	11,436			11,436	10,032
Total	**11,436**	**0**	**0**	11,436	10,032

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2024 Total	2023 Total
	£	£	£	£	£
CAF	42			42	21
Central Finance Board	5,870			5,870	4,855
TMCP	1,857	41,165	116	43,138	11,365
Total	**7,769**	**41,165**	**116**	49,050	16,241

7. Other income	Unrestricted	Circuit Model Trust Fund	Endowment	2024 Total	2023 Total
	£	£	£	£	£
Closing funds transferred from closed church	0	0		0	0
Levy charged on sale proceeds refunded	0	0		0	0
Total	**0**	**0**		**0**	**0**

Notes to the Accounts (continued)

		2024 Total	2023 Total
8. Payment to Trustees			
Payments made to trustees for additional services provided to the Circuit by agreement with the	£	0	0
Number of trustees who were paid expenses		2	5
Nature of the expenses			
Reimbursement of travel, postage, stationery, gift vouchers, manse expenses and entertaining			
Total amount paid	£	312	1,059
9. Fees for examination or audit of the accounts (NOT cross-referenced with SOFA)			
Independent examiner's or auditors' fees for reporting on the accounts	£	1,602	1,524
Other fees (eg: advice, accountancy services) paid to the independent examiner	£	0	0
10. Stipends, salaries, NIC and pension costs			
Stipends were paid to 4 full-time, 1 part-time Ministers (2022-23: 6) and the costs were:			
Stipends	£	127,429	165,476
Employer's National Insurance costs	£	12,098	15,497
Pension costs	£	31,247	43,462
Apprenticeship levy		589	808
Total ministerial remuneration	£	171,363	225,243
The Circuit also employs full and part-time lay staff and the costs were:			
Gross salaries	£	56,846	59,564
Employer's National Insurance costs	£	3,005	1,165
Pension costs	£	2,355	1,232
Apprenticeship levy		615	607
Total lay staff remuneration	£	62,821	62,568
Total stipends, salaries, NIC and pension costs	£	234,184	287,811
Average number of full-time equivalent lay employees in the year were:		2	2

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

Pensions

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

Notes to the Accounts (continued)

11 Tangible Fixed Assets

The Circuit owns 5 manses (2023:7) of which 4 were occupied by Ministers during 2023-24. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

Cost or valuation

	Manses £	Other buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,611,428	499,434	5,328	2,116,190
Additions			648	648
Revaluations (+/-)				0
Disposals (-)	417,111			417,111
Transfers * (+/-)				0
Balance carried forward	1,194,317	499,434	5,976	1,699,727

Accumulated depreciation

Basis			SL	
Rate			5 years	
Balance brought forward			3,373	3,373
Depreciation charge for year (-)			720	720
Revaluations (+/-)				0
Disposals (-)				0
Transfers* (+/-)				0
Balance carried forward	0	0	4,093	4,093

Net book value

Brought forward	1,611,428	499,434	1,955	2,112,817
Carried forward	1,194,317	499,434	1,883	1,695,634

Loss on Disposal

Cost or Valuation	0
Accumulated Depreciation	0
Net Book Value	0
Sale Proceeds	0
	-0

Notes to the Accounts (continued)
12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

	Circuit Model Trust Fund	Endowment	2024 Total	2023 Total
	£	£	£	£
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	9,615	2,638	12,253	11,373
Securities not listed on a recognised Stock Exchange				
Other investments				
	9,615	2,638	12,253	11,373

Change in investment values

Carrying (market) value at beginning of year	8,924	2,449	11,373	11,878
Add: additions to investments at cost				
Less: disposals at carrying value				
Net gain/(loss) on revaluation	691	189	880	-505
Carrying (market) value at end of year	9,615	2,638	12,253	11,373

Notes to the Accounts (continued)

13. Debtors and prepayments	**Unrestricted** £	**2024 Total** £	**2023 Total** £
Prepayments	21,256	21,256	15,307
Rent receivable	0	0	0
Other debtors	11,156	11,156	3,435
Total debtors and prepayments	32,412	32,412	18,742

14. Creditors and accruals (due in under 1 year)	**Unrestricted** £	**2024 Total** £	**2023 Total** £
Income received in advance	49,806	49,806	48,101
Trade creditors	1,511	1,511	3,417
Other creditors	501	501	531
Total creditors and accruals	51,818	51,818	52,049

15. Capital Commitments and Contingent Liabilities

At 31 August 2024 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31 August 2024.

Hull (Centre and West) Circuit

Notes to the Accounts (continued)

16. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	132,900	307,778	344,571	50,000	146,107	General purposes of the circuit
Property	2,110,862		417,111		1,693,751	Property owned by the charity
Development	16,781	830	1,000		16,611	Grants to circuit churches for maintenance
Manse repairs	0				0	Upkeep and maintenance of manses
Selby Street Mission	0				0	Mission work at Selby Street Mission
					0	
Totals	2,260,543	308,608	762,682	50,000	1,856,469	

Circuit Model Trust Fund

(unrestricted)	Opening	Income	Expenditure	Transfers	Closing	Purpose of the fund
Totals	541,108	536,702	46,023	-53,376	978,411	Funding mission work of Circuit by making grants

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	2				2	Support for individuals in specific need
Selby Street Mission	5,405	8,000	16,698	3,376	83	Maintenance and upkeep of Selby Street property
Mosaic Fund	-1,400	22,500	20,179		921	Support for work at Mosaic Church
Totals	4,007	30,500	36,877	3,376	1,006	

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Mrs JM Pexton	CFB Managed Mixed Fund units and	3,512	116	Reinvested
	on deposit at TMCP			
	Totals	3,512	116	

Hull (Centre and West) Circuit

DECLARATIONS

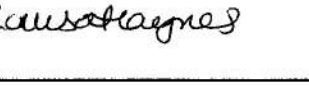
Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2024 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		Date	12-Dec-24
Name of Treasurer	Mr J Shepherdson		
Address	Circuit Office c/o Bricknell Avenue Methodist Church 277 Bricknell Avenue, Hull HU5 4TJ		

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit Meeting at its meeting on **12-Dec-24** and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev L Haynes
Date	**12-Dec-24**

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2024

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner	
Signature of independent examiner	

Relevant Professional qualification of independent examiner

Name of firm (where appropriate)

Address	

Date	

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

Charity Number 1132962

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Hull (Centre and West). Circuit for the year ended 31 August 2024 set out on pages 7 to 14 As the Circuit's 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 Circuit'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.

Name of Circuit ... Hull (Centre and West) No 29/37

Independent Examiner's Statement

The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below*)~~ which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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
- the trustees' annual report is not consistent with the accounts .

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.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner .....

Name of independent examiner: Jonathon Morley

Relevant professional qualification of independent examiner: F. C. A.

Name of firm : J. W. Smith & Co. .....

Address Oberon House
Ferries Street, Hedon Road
..... Hull..... Post Code HU9 1RL: .....

Date: ...2nd May 2025.....

HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales - Charity number 1132962

Accounts

Circuit
Accruals Accounts
2022-2023

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

Hull (Centre and West) Circuit

Registered Charity - Registration number **1132962**

Yorkshire North & East District **District No / Circuit No** **29 / 37**

Ministers	Rev A Rigby-Jones (Superintendent)
	Rev M Asiedu
	Rev R Barlow
	Rev L Haynes
	Deacon Alison Hyde
	Rev A Stead
Circuit Stewards	Mrs S Green (Senior)
	Mrs S Vince
	Mrs S Weatherall
Circuit Treasurer	Mr M Lucas

HULL (CENTRE AND WEST) METHODIST CIRCUIT
ANNUAL REPORT
YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and the financial statements for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the 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 2015).

1. Reference and administrative details of the Charity, its Trustees and Advisors

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office
c/o Bricknell Avenue Methodist Church
277 Bricknell Avenue
Hull
HU5 4TJ

Ministers: Revd A Rigby-Jones (Superintendent) – left 31 August 2023
Revd M Asiedu – left 31 August 2023
Revd R Barlow – left 31 August 2023
Revd. L Haynes – Superintendent from 1 September 2023
Revd. H Hickson – from 1 September 2023
Deacon A Hyde
Revd. A Stead – left 31 August 2023
Revd. C Sutherby – from 1 September 2023

Local Lay Pastor: Mr P Vince

Circuit Stewards: Mrs S Green – Senior
Mrs G Appleyard – from 1 September 2023
Mr S Hickson – from 1 September 2023
Mr J Shepherdson – from 1 September 2023
Mrs S Vince
Mrs S Weatherall – resigned 31 August 2023

Trustees: All the above are Trustees, as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Circuit Lay Staff: Mr P Kirby (Finance Officer)
Mrs V Wilkes (Circuit Office, Safeguarding and Property Officer)

Advisors:-
Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

2. Structure, governance and management

Statement of Trustees' responsibilities:

Charity law 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 its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Legal and administrative information

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

Trustees

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting but delegate this duty to the Circuit Finance Officer.

There are 17 local Methodist churches which belong to the Circuit, including 2 which are designated as a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 30 Districts of the Methodist Church in Great Britain.

Training for Trustees is available via the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers, Circuit Stewards and other appointed representatives. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit employs a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. The Circuit also employs a Property Officer, and risks associated with the care and maintenance of property are carefully monitored and guidance, provided by the Methodist Church, is followed.

3. Financial Review

The Circuit Accounts include the following two unrestricted funds:

(a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.

(b) The Model Trust Fund which receives the net sale proceeds of disused churches and manses no longer required. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, there are three restricted funds which are for specific areas of outreach.

There was a deficit on General Account for the year of £85,263 (2022 £62,378). This was mainly the result of a further fall in assessment income received from our local churches coupled with an increase in expenditure for the year. Since 31 August 2023 our ministerial staff has fallen by 2 ministers and this will result in savings which should substantially reduce the deficit in the current year. Nevertheless we do anticipate a deficit in the current year and we may need to draw on our Model Trust Fund to finance the deficit. Our Model Trust Fund has been boosted by the sale of properties in the past year and we expect to receive the proceeds of further sales of properties in the current year.

Reserves

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,808,873 (2022 £2,739,425) which includes a Permanent Endowment of £3,215 (2022 £3,235) and restricted funds totalling £4,006. The unrestricted funds amount to £2,801,651 and include property used in the work of the charity valued at £2,110,862 leaving unrestricted liquid funds of £690,789 (2022 £411,121). In addition, grants awarded to projects but not yet paid amount to £68,231 at the year-end.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

5. Objectives and Aims (continued)

"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:

a) Making new disciples and growing in discipleship
b) Establishing fresh expressions of church and church planting
c) Initiatives in mission-shaped ministry
d) Community focussed social action
e) Work with families, young people and children, and older people
f) Reaching the missing generations
g) Building community cohesion"

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.
The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Objectives

The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

a) The Christian faith in accordance with the doctrinal standards and 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.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

Yearly objectives

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

Long term objectives

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give due consideration to succession planning.

Strategies for achieving the objectives

The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.
The Trustees believe there are strong financial controls in position.

Grant making policy
Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

Extent of the use of volunteers in achieving aims
Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- Several of our churches continue to struggle to recover from the curtailment of their activities during the Covid pandemic. This has impacted on their income and reserves and has meant that some have had to reduce their financial support to the Circuit. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use is being made of technology to broadcast services.
- Our local churches have now been grouped into 4 hubs and the intention is that they will work more closely together and explore ways in which they can share resources and plan ahead.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided by our Mosaic Church which has sold its property but continues its work on North Hull Estate as a class of Clowes Memorial Methodist Church. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers in partnership with the Open Doors project.
- Our various working groups which we established during the previous year continue to function and provide support in specific areas. In particular, our hubs are becoming well-established and are providing a platform for churches to pool resources and ideas and to

Challenges for the future
There are a reducing number of active ordained ministers in the Methodist Church nationally and our challenge locally is to recruit and train more local lay pastors to fill some roles.

In common with national trends, many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing volunteers to hold office and we continue to explore alternative ways to reduce the burdens of governance amongst our members. The appointments of a Circuit Finance Officer and a Circuit Property and Safeguarding Officer have significantly contributed to reducing the burden of governance on volunteers and, since 31 August 2023, we have been pleased to welcome 2 new Circuit Stewards. This is a vital role in the life of the Circuit and they provide an important link as we seek to grow and develop our new structure of hubs within the Circuit.

Challenges for the future (continued)

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit. However, as a result of property sales during the year, our Model Trust Fund has increased in value and is available to provide financial support to the activities and general operational costs of the Circuit if the need arises.

It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

Provision of information to independent examiner:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on 12 December 2023 and signed on their behalf by:

Louise Haynes.....
Revd L Haynes (Superintendent Minister)

Name of Circuit **Hull (Centre and West) Circuit** **Number** 29/37

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

		Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-2023	Total 2021-2022
			£	£	£	£	£	£
	Income and Endowments from:							
1	Donations and legacies	4	250	11,000	29,500		40,750	37,000
2	Charitable activities							
2a	Assessments or share		304,180				304,180	329,068
2b	Other	5	10,032				10,032	7,121
3	Other trading activities							
3a	- Lettings							
3b	- Miscellaneous							
4	Investments	6	5,702	10,441		98	16,241	2,000
5	Capital receipts			386,481			386,481	
	Other income	7	-	-			-	0
6	**Total**		**320,164**	**407,922**	**29,500**	**98**	**757,684**	**375,189**
	Expenditure on:							
7	Stipends, salaries, NIC & Pension costs	10	261,793		26,018		287,811	241,315
8	District Assessment		13,136				13,136	13,915
9	Methodist Church Fund		62,040				62,040	66,329
10	Admin., telephone & travel		20,820	504		9	21,333	15,448
11	Insurance, utilities, etc		21,001				21,001	22,089
12	Maintenance on manses		18,587				18,587	21,032
13	Expenditure on other Circuit property				12,422		12,422	7,456
14	Depreciation	11	735				735	606
15	Loss on Disposal of Fixed Asset	11	191				191	-
	Professional Fees		2,686				2,686	3,642
16	Other Expenditure		129				129	76
17	Grants and Donations			38,045	200		38,245	50,920
18	Contributions to District Advance Fund			4,609			4,609	8,596
	Contributions to Connexional Pension Reserve Fund						-	27,000
	Closed Church Expenses		3,746				3,746	2,115
19	**Total**		**404,864**	**43,158**	**38,640**	**9**	**486,671**	**480,539**
20	**Net income/(expenditure)**		**-84,700**	**364,764**	**-9,140**	**89**	**271,013**	**-105,350**
21	**Transfers between funds**						**0**	**0**
	Other recognised gains / (losses):		**-201,060**	0			**-201,060**	**0**
22	Gains/(Losses) on revaluation of fixed assets		0	0				
23	Gains/(Losses) on investment assets			-396		-108	-504	-806
24	Actuarial gains /(losses) on defined benefit pension schemes							
25	**Net movement in funds**		-285,760	364,368	-9,140	-19	69,449	-106,156
	Reconciliation of funds:							
26	Total funds brought forward		2,546,303	176,740	13,147	3,235	2,739,425	2,845,581
27	**Total funds carried forward**		**2,260,543**	**541,108**	**4,007**	**3,216**	**2,808,874**	**2,739,425**

For information only Money received and passed on to External Organisations

Balance brought forward from last year	**0**	**0**
Offerings/Gifts - received for External Orgs.	**0**	0
Offerings/Gifts - passed to External Orgs.	**0**	0
Balance carried forward	**0**	**0**

Hull (Centre and West) Circuit

Balance Sheet as at 31 August 2023

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Land & Buildings	11	2,110,862				2,110,862	2,311,922
Equipment	11	1,955				1,955	2,233
Investment properties						0	0
Investments	12		8,925		2,448	11,373	11,878
Total fixed assets		2,112,817	8,925	0	2,448	2,124,190	2,326,033
Current Assets							
Debtors and Prepayments	13	18,742				18,742	23,638
Other						0	0
Trustees for Methodist Church Purposes deposits			521,183		767	521,950	168,097
Central Finance Board Deposits		155,482				155,482	230,260
Cash at Bank and in hand		25,552	11,000	4,007		40,559	44,836
Total current assets		199,776	532,183	4,007	767	736,733	466,831
Creditors and Accruals (due in under 1 yr)	14	52,049	0	0	0	52,049	53,439
Net current assets (liabilities)		147,727	532,183	4,007	767	684,684	413,392
Total assets less current liabilities		2,260,544	541,108	4,007	3,215	2,808,874	2,739,425
Loans and creditors due after 1 year		0	0	0	0	0	0
Provisions for liabilities and charges		0	0	0	0	0	0
Net assets		2,260,544	541,108	4,007	3,215	2,808,874	2,739,425
Funds of the Circuit	15						
Unrestricted funds		2,260,544				2,260,544	2,546,303
Circuit Model Trust Fund (Unrestricted)			541,108			541,108	176,740
Restricted funds				4,007		4,007	13,147
Endowment funds					3,215	3,215	3,235
Total Funds		2,260,544	541,108	4,007	3,215	2,808,874	2,739,425

*Details - see Note 11

HULL (CENTRE AND WEST) CIRCUIT

CASH FLOW STATEMENT

YEAR ENDED 31 AUGUST 2023

	2023		2022	
Cash flows from operating activities:				
Net (expenditure)/income for the year ended 31 August		(115,972)		(106,156)
Adjustments for:				
Capital Expenditure	-648		-2394	
Depreciation charges	735		606	
Loss/(Gain) on investments	504		-796	
(Gain)/Loss on sale of property				
(Gain)/Loss on Disposal of Equipment	191			
(Increase)/decrease in debtors	4896		-1849	
(Decrease)/increase in creditors	-1390	4288	-30209	(33,050)
Net cash (used)/provided by operating activities		(111,684)		(139,206)
Cash flows from investing activities:				
Sale/(purchase) of property	386,481		-0	
(Purchase) of equipment		386,481		-0
Change in cash and cash equivalents in the year		274,797		(139,206)
Cash and Cash Equivalents b/f		443,194		582,399
Rounding		0		1
Cash and Cash Equivalents c/f		717,991		443,194

Hull (Centre and West) Circuit

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when 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 when the Circuit accepts that there is a legal or operational obligation to make the payment.

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.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have 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.

Investments

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

Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Donations	250			250	
Legacies		11,000		11,000	
Grants received			29,500	29,500	37,000
Total	**250**	**0**	29,500	40,750	37,000

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Lettings from non-investment properties	10,032			10,032	7,121
Total	**10,032**	**0**	**0**	10,032	7,121

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2023 Total	2022 Total
	£	£	£	£	£
CAF	21			21	
Central Finance Board	4,855			4,855	738
TMCP	826	10,441	98	11,365	1,262
Total	**5,702**	**10,441**	**98**	**16,241**	2,000

7. Other income	Unrestricted	Circuit Model Trust Fund	Endowment	2023 Total	2022 Total
	£	£	£	£	£
Closing funds transferred from closed church	0	0		0	
Levy charged on sale proceeds refunded	0	0		0	
Total	**0**	**0**		**0**	**0**

Hull (Centre and West) Circuit

Notes to the Accounts (continued)

		2023 Total	2022 Total
8. Payment to Trustees			
Payments made to trustees for additional services provided to the Circuit by agreement with the	£	0	0
Number of trustees who were paid expenses		1	1
Nature of the expenses			
Reimbursement of travel, postage, stationery, gift vouchers and entertaining			
Total amount paid	£	503	488
9. Fees for examination or audit of the accounts			
Independent examiner's or auditors' fees for reporting on the accounts	£	1,524	1,386
Other fees (eg: advice, accountancy services) paid to the independent examiner	£	0	0

10. Stipends, salaries, NIC and pension costs

Stipends were paid to 6 full-time Ministers (2021-22: 6) and the costs were:			
Stipends	£	165,476	158,553
Employer's National Insurance costs	£	15,497	14,936
Pension costs	£	43,462	41,680
Apprenticeship levy		808	796
Total ministerial remuneration	£	225,243	215,965
The Circuit also employs full and part-time lay staff and the costs were:			
Gross salaries	£	59,564	23,700
Employer's National Insurance costs	£	1,165	532
Pension costs	£	1,232	625
Apprenticeship levy		607	493
Total lay staff remuneration	£	62,568	25,350
Total stipends, salaries, NIC and pension costs	£	287,811	241,315
Average number of full-time equivalent lay employees in the year were:		2	1

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

Pensions

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

Notes to the Accounts (continued)

11 Tangible Fixed Assets

The Circuit owns 7 manses (2022: 8) of which 6 were occupied by Ministers during 2022-23. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

Cost or Valuation

	Manses £	Other buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,812,488	499,434	5,316	2,317,238
Additions			648	648
Revaluations (+/-)				0
Disposals (-)	201,060		636	201,696
Transfers * (+/-)				0
Balance carried forward	1,611,428	499,434	5,328	2,116,190

Accumulated Depreciation

Basis			SL
Rate			5 years

Balance brought forward			3,083	3,083
Depreciation charge for year (-)			735	735
Revaluations (+/-)				0
Disposals (-)			445	445
Transfers* (+/-)				0
Balance carried forward	0	0	3,373	3,373

Net Book Value

Brought forward	1,812,488	499,434	2,233	2,314,155
Carried forward	1,611,428	499,434	1,955	2,112,817

Loss on Disposal

Cost or Valuation	636
Accumulated Depreciation	445
Net Book Value	191
Sale Proceeds	0
	(191)

Notes to the Accounts (continued)
12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

	Circuit Model Trust Fund £	Endowment £	2023 Total £	2022 Total £
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	8,924	2,449	11,373	11,878
Securities not listed on a recognised Stock Exchange				
Other investments				
	8,924	2,449	11,373	11,878

Change in investment values

Carrying (market) value at beginning of year	9,320	2,558	11,878	12,674
Add: additions to investments at cost				
Less: disposals at carrying value				
Net gain/(loss) on revaluation	-396	-109	-505	-796
Carrying (market) value at end of year	8,924	2,449	11,373	11,878

Notes to the Accounts (continued)

	Hull (Centre and West) Circuit		
13. Debtors and prepayments	**Unrestricted £**	**2023 Total £**	**2022 Total £**
Prepayments	15,307	15,307	19,887
Rent receivable	0	0	836
Other debtors	3,435	3,435	2,915
Total debtors and prepayments	18,742	18,742	23,638

14. Creditors and accruals (due in under 1 year)	**Unrestricted £**	**2023 Total £**	**2022 Total £**
Income received in advance	48,101	48,101	53,364
Trade creditors	3,417	3,417	0
Other creditors	531	531	75
Total creditors and accruals	52,049	52,049	53,439

15. Capital Commitments and Contingent Liabilities

At 31 August 2023 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31 August 2023.

Hull (Centre and West) Circuit

Notes to the Accounts (continued)

16. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	218,163	319,600	404,863		132,900	General purposes of the circuit
Property	2,311,922		201,060		2,110,862	Property owned by the charity
Development	16,218	563			16,781	Grants to circuit churches for maintenance
Manse repairs	0				0	Upkeep and maintenance of manses
Selby Street Mission	0				0	Mission work at Selby Street Mission
					0	
Totals	2,546,303	320,163	605,923	0	2,260,543	

Circuit Model Trust Fund

(unrestricted)	Opening	Income	Expenditure	Transfers	Closing	Purpose of the fund
Totals	176,740	407,922	43,554		541,108	Funding mission work of Circuit by making grants

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	202		200		2	Support for individuals in specific need
Selby Street Mission	14,102		8,697		5,405	Maintenance and upkeep of Selby Street property
Mosaic Fund	-1,156	29,500	29,744		-1,400	Support for work at Mosaic Church
Totals	13,148	29,500	38,641	0	4,007	

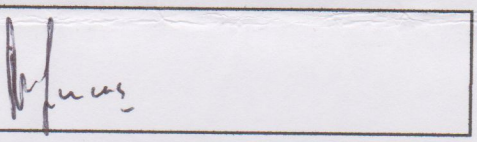
Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Mrs JM Pexton	CFB Managed Mixed Fund units and	3,216	98	Reinvested
	on deposit at TMCP			
	Totals	3,216	98	

Hull (Centre and West) Circuit

DECLARATIONS

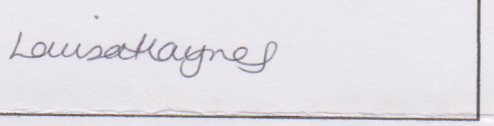
Treasurer

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		Date	12-Dec-23
Name of Treasurer	Mr MH Lucas		
Address	Circuit Office c/o Bricknell Avenue Methodist Church 277 Bricknell Avenue, Hull HU5 4TJ		

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit Meeting at its meeting on **12-Dec-23** and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev L Haynes
Date	**12-Dec-23**

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2023

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner	
Signature of independent examiner	
Relevant Professional qualification of independent examiner	
Name of firm (where appropriate)	
Address	
Date	

Name of Circuit Hull (Centre and West)..... No29/37.....

Declarations and Scrutiny

Independent Examiner's Report to the Trustees of the Hull (Centre and West) Circuit
Charity Number 1132962

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Hull (Centre and West). Circuit for the year ended 31 August 2023 set out on pages 7 to 16. As the Circuit's 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 Circuit'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

The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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 ~~*Delete if not applicable* i.e. *all R&P accounts*~~
- the trustees' annual report is not consistent with the accounts

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.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner .....

Name of independent examiner: Jonathon Morley.....

Relevant professional qualification of independent examiner F.C.A.

Name of firm (where appropriate):J.W. Smith & Co.....

Address:
Oberon House
Ferries Street, Hedon Road

Hull ..... Post Code HU9 1RL

Date 19th April 2024

HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales - Charity number 1132962

Accounts

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

Hull (Centre and West) Circuit

Registered Charity - Registration number **1132962**

Yorkshire North & East District — **District No / Circuit No 29 / 37**

Ministers	Rev A Rigby-Jones (Superintendent)
	Rev M Asiedu
	Rev R Barlow
	Rev L Haynes
	Deacon Alfson Hyde
	Rev A Stead
Circuit Stewards	Mrs S Green (Senior)
	Mrs S Vince
	Mrs S Weatherall
	Mr G Woolley
Circuit Treasurer	Mr M Lucas

HULL (CENTRE AND WEST) METHODIST CIRCUIT
ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report and the financial statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the 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 2015).

1. Reference and administrative details of the Charity, its Trustees and Advisors

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office
c/o Bricknell Avenue Methodist Church
277 Bricknell Avenue
Hull
HU5 4TJ

Ministers: Revd A Rigby-Jones (Superintendent)
Revd M Asiedu
Revd R Barlow
Revd. L Haynes
Deacon A Hyde
Revd. A Stead

Circuit Stewards: Mrs S Green - Senior
Mrs S Vince
Mrs S Weatherall
Mr G Woolley (resigned 31 August 2022)

Circuit Treasurer: Mr M Lucas

Trustees: All the above are Trustees, as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Advisors:-
Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

2. Structure, governance and management

Statement of Trustees' responsibilities:

Charity law 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 its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Legal and administrative information

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

Trustees

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards under the direction of the Circuit Treasurer are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting.

There are 17 local Methodist churches which belong to the Circuit, including 1 which is a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 30 Districts of the Methodist Church in Great Britain.

Training for Trustees is available via the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers, Circuit Stewards and other appointed representatives. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit appoints a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. Risks associated with the care and maintenance of property are also carefully monitored and again guidance, provided by the Methodist Church, is followed.

3. Financial Review

The Circuit Accounts include the following two unrestricted funds:

(a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.
(b) The Model Trust Fund which receives the net sale proceeds of disused churches and manses no longer required. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, there are three restricted funds which are for specific areas of outreach.

Reserves

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,739,425 (2021 £2,845,581) which includes a Permanent Endowment of £3,235 (2021 £3,347) and restricted funds totalling £13,147. The unrestricted funds amount to £2,723,043 and include property used in the work of the charity valued at £2,311,922 leaving unrestricted liquid funds of £411,121 (2021 £521,326). In addition, grants awarded to projects but not yet paid amount to £90,735 at the year-end.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

Nature and Purposes

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:

Nature and Purposes (continued)

a) *Making new disciples and growing in discipleship*
b) *Establishing fresh expressions of church and church planting*
c) *Initiatives in mission-shaped ministry*
d) *Community focussed social action*
e) *Work with families, young people and children, and older people*
f) *Reaching the missing generations*
g) *Building community cohesion"*

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.
The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Objectives
The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

a) The Christian faith in accordance with the doctrinal standards and 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.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

Yearly objectives

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

Long term objectives

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give increased consideration to succession planning.

Strategies for achieving the objectives
The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.
The Trustees believe they have strong financial controls in position.

Grant making policy
Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

Extent of the use of volunteers in achieving aims
Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- Several of our churches continue to struggle to recover from the curtailment of their activities during the Covid pandemic. This has impacted on their income and reserves and has meant that some have had to reduce their financial support to the Circuit. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use has been made of technology.
- Our local churches have now been grouped into 4 hubs and the intention is that they will work more closely together and explore ways in which they can share resources and plan ahead.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided at our Mosaic Church and we have successfully obtained significant grant funding to safeguard this work for the future. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers via its Open Doors project.
- We have established working groups including the following:

    1. Way Forward Group – looking at new ways for churches to work more effectively together in hubs
    2. Managers Group – dealing with recruitment of lay employees to manage governance and take some of the burden off circuit stewards
    3. Children and Youth Group – looking at how this work can be developed and grown
    4. Evangelism and Mission Group – looking at new ways to further develop this aspect of our calling in the Circuit
    5. Line Managers' Group – responsible for overseeing matters related to staff employed by both the Circuit and our local churches
    6. Safeguarding Officers' Group – responsible for overseeing this important part of our work

- Discussions are taking place with the Beverley Circuit of the Methodist Church to ascertain whether a future merger of our 2 Circuits would be in the best interests of both Circuits.

Challenges for the future
There are a reducing number of active ordained ministers in the Methodist Church nationally and our challenge locally is to recruit and train more local lay pastors to fill some roles.

In common with national trends, many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing volunteers to hold office and we continue to explore alternative ways to reduce the burdens of governance amongst our members. A step forward with this initiative is the appointment of a Circuit Finance Officer and Property Officer. We hope that these appointments to undertake specialist tasks, will ease the burden on volunteers and make the position of Circuit Steward a more attractive proposition, thus encouraging more people to offer to serve in this role.

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit.

It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

Provision of information to independent examiner:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on 6 December 2022 and signed on their behalf by:

Revd A Rigby-Jones (Superintendent Minister)

Name of Circuit **Hull (Centre and West) Circuit** **Number** 29/37

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

		Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2021-2022	Total 2020-2021
			£	£	£	£	£	£
	Income and Endowments from:							
1	Donations and legacies	4			37,000		37,000	32,410
2	Charitable activities							
2a	Assessments or share		329,068				329,068	355,725
2b	Other	5	7,121				7,121	9,381
3	Other trading activities							
3a	- Lettings							
3b	- Miscellaneous							
4	Investments	6	825	1,106		69	2,000	1,698
5	Capital receipts							
	Other Income	7					-	22,209
6	**Total**		**337,014**	**1,106**	**37,000**	**69**	**375,189**	**421,423**
	Expenditure on:							
7	Stipends, salaries, NIC & Pension costs	10	241,315				241,315	238,307
8	District Assessment		13,915				13,915	15,308
9	Methodist Church Fund		66,329				66,329	70,200
10	Admin., telephone & travel		14,717	731			15,448	13,190
11	Insurance, utilities, etc		22,089				22,089	22,088
12	Maintenance on manses		21,032				21,032	19,844
13	Expenditure on other Circuit property				7,456		7,456	11,374
14	Depreciation	11	606				606	127
15	Provisions						-	0
	Professional Fees		3,642				3,642	5,097
16	Other Expenditure		76				76	12,512
17	Grants and Donations		410	25,127	25,383		50,920	53,074
18	Contributions to District Advance Fund			8,596			8,596	19,145
	Contributions to Connexional Pension Reserve Fund		13,080	13,920			27,000	
	Closed Church Expenses		2,115				2,115	
19	**Total**		**399,326**	**48,374**	**32,839**	**0**	**480,539**	**480,266**
20	**Net income/(expenditure)**		**-62,312**	**-47,268**	**4,161**	**69**	**-105,350**	**-58,843**
21	**Transfers between funds**						**0**	**0**
	Other recognised gains / (losses):						**0**	**34,822**
22	Gains/(Losses) on revaluation of fixed assets							
23	Gains/(Losses) on investment assets			-625		-181	-806	1,965
24	Actuarial gains /(losses) on defined benefit pension schemes							
25	**Net movement in funds**		-62,312	-47,893	4,161	-112	-106,156	-22,056
	Reconciliation of funds:							
26	Total funds brought forward		2,608,615	224,633	8,986	3,347	2,845,581	2,867,637
27	**Total funds carried forward**		**2,546,303**	**176,740**	**13,147**	**3,235**	**2,739,425**	**2,845,581**

For information only Money received and passed on to External Organisations

Balance brought forward from last year	0	0
Offerings/Gifts - received for External Orgs.	0	452
Offerings/Gifts - passed to External Orgs.	0	452
Balance carried forward	0	0

Hull (Centre and West) Circuit

Balance Sheet as at 31 August 2022

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Land & Buildings	11	2,311,922				2,311,922	2,311,922
Equipment	11	2,233				2,233	445
Investment properties						0	0
Investments	12		9,321		2,557	11,878	12,674
Total fixed assets		2,314,155	9,321	0	2,557	2,326,033	2,325,041
Current Assets							
Debtors and Prepayments	13	23,638				23,638	21,789
Other		0				0	0
Trustees for Methodist Church Purposes deposits		0	167,419		678	168,097	247,147
Central Finance Board Deposits		230,260				230,260	293,300
Cash at Bank and in hand		31,689		13,147		44,836	41,952
Total current assets		285,587	167,419	13,147	678	466,831	604,188
Creditors and Accruals (due in under 1 yr)	14	53,439	0	0	0	53,439	83,648
Net current assets (liabilities)		232,148	167,419	13,147	678	413,392	520,540
Total assets less current liabilities		2,546,303	176,740	13,147	3,235	2,739,425	2,845,581
Loans and creditors due after 1 year		0	0	0	0	0	0
Provisions for liabilities and charges		0	0	0	0	0	0
Net assets		2,546,303	176,740	13,147	3,235	2,739,425	2,845,581
Funds of the Circuit	15						
Unrestricted funds		2,546,303				2,546,303	2,608,615
Circuit Model Trust Fund (Unrestricted)			176,740			176,740	224,633
Restricted funds				13,147		13,148	8,986
Endowment funds					3,235	3,235	3,347
Total Funds		2,546,303	176,740	13,147	3,235	2,739,425	2,845,581

*Details - see Note 11

HULL (CENTRE AND WEST) CIRCUIT

CASH FLOW STATEMENT

YEAR ENDED 31 AUGUST	**2022**		**2021**	
Cash flows from operating activities:				
Net (expenditure)/income for the year ended 31 August		(106,156)		(22,056)
Adjustments for:				
Capital Expenditure	(2,394)			
Depreciation charges	606		127	
Loss/(Gain) on investments	796		(1,965)	
(Gain)/Loss on sale of property			(34,821)	
(Increase)/decrease in debtors	(1,849)		404	
(Decrease)/increase in creditors	(30,209)	(33,050)	9548	(26,707)
Net cash (used)/provided by operating activities		(139,206)		(48,763)
Cash flows from investing activities:				
Sale/(purchase) of property	0		(40,000)	
(Purchase) of equipment		-0		(40,000)
Change in cash and cash equivalents in the year		(139,206)		(88,763)
Cash and Cash Equivalents b/f		582,399		671,162
Rounding		1		
Cash and Cash Equivalents c/f		443,194		582,399

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when 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 when the Circuit accepts that there is a legal or operational obligation to make the payment.

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.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have 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.

Investments

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

Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Donations	0			0	910
Grants received			37,000	37,000	31,500
Total	**0**	**0**	37,000	37,000	32,410

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Lettings from non-investment properties	7,121			7,121	9,381
Total	**7,121**	**0**	**0**	7,121	9,381

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2022 Total	2021 Total
	£	£	£	£	£
Central Finance Board	738			738	272
TMCP	87	1,106	69	1,262	1,426
Total	**825**	**1,106**	**69**	2,000	1,698

7. Other income	Unrestricted	Circuit Model Trust Fund	Endowment	2022 Total	2021 Total
	£	£	£	£	£
Closing funds transferred from closed church	0	0		0	11,685
Levy charged on sale proceeds refunded	0	0		0	10,524
Total	**0**	**0**		**0**	**22,209**

Notes to the Accounts (continued)

		2022 Total	2021 Total
8. Payment to Trustees			
Payments made to trustees for additional services provided to the Circuit by agreement with the	£	0	0
Number of trustees who were paid expenses		1	2
Nature of the expenses			
Reimbursement of travel, postage, stationery, gift vouchers and entertaining			
Total amount paid	£	488	1,222
9. Fees for examination or audit of the accounts			
Independent examiner's or auditors' fees for reporting on the accounts	£	1,386	1,320
Other fees (eg: advice, accountancy services) paid to the Independent examiner	£	0	0
10. Stipends, salaries, NIC and pension costs			
Stipends were paid to 6 full-time Ministers (2019-20: 6) and the costs were:			
Stipends	£	158,553	156,710
Employer's National Insurance costs	£	14,936	14,506
Pension costs	£	41,680	41,195
Apprenticeship levy		796	852
Total ministerial remuneration	£	215,965	213,263
The Circuit also employs full and part-time lay staff and the costs were:			
Gross salaries	£	23,700	24,025
Employer's National Insurance costs	£	532	232
Pension costs	£	625	398
Apprenticeship levy		493	389
Total lay staff remuneration	£	25,350	25,044
Total stipends, salaries, NIC and pension costs	£	241,315	238,307
Average number of full-time equivalent lay employees in the year were:		1	1

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

Pensions

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

Notes to the Accounts (continued)

11 Tangible Fixed Assets

The Circuit owns 8 manses (2021: 8) of which 6 were occupied by Ministers during 2021-22. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

Cost or valuation

	Manses	Other buildings	Fixtures, fittings and equipment	Total
	£	£	£	£
Balance brought forward	1,812,488	499,434	6,462	2,318,384
Additions			2,394	2,394
Revaluations (+/-)				0
Disposals (-)			3,540	3,540
Transfers * (+/-)				0
Balance carried forward	1,812,488	499,434	5,316	2,317,238
Accumulated depreciation				
Basis			SL	
Rate			5 years	
Balance brought forward			6,017	6,017
Depreciation charge for year (-)			606	606
Revaluations (+/-)				0
Disposals (-)			3,540	3,540
Transfers* (+/-)				0
Balance carried forward	0	0	3,083	3,083
Net book value				
Brought forward	1,812,488	499,434	445	2,312,367
Carried forward	1,812,488	499,434	2,233	2,314,155

Notes to the Accounts (continued)
12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

	Circuit Model Trust Fund £	Endowment £	2022 Total £	2021 Total £
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	9,321	2,557	11,878	12,674
Securities not listed on a recognised Stock Exchange				
Other investments				
	9,321	**2,557**	11,878	12,674

Change in investment values

Carrying (market) value at beginning of year	9,945	2,729	12,674	10,708
Add: additions to investments at cost				
Less: disposals at carrying value				
Net gain/(loss) on revaluation	-625	-171	-796	1,966
Carrying (market) value at end of year	9,320	2,558	11,878	12,674

Notes to the Accounts (continued)

13. Debtors and prepayments

	Unrestricted £	2022 Total £	2021 Total £
Prepayments	19,887	19,887	20,046
Rent receivable	836	836	503
Other debtors	2,915	2,915	1,240
Total debtors and prepayments	23,638	23,638	21,789

14. Creditors and accruals (due in under 1 year)

	Unrestricted £	2022 Total £	2021 Total £
Income received in advance	53,364	53,364	79,827
Trade creditors	0	0	3,821
Other creditors	75	75	0
Total creditors and accruals	53,439	53,439	83,648

15. Capital Commitments and Contingent Liabilities

At 31 August 2022 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31 August 2022.

Notes to the Accounts (continued)

16. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	280,544	336,947	399,328		218,163	General purposes of the circuit
Property	2,311,922				2,311,922	Property owned by the charity
Development	16,150	68			16,218	Grants to circuit churches for maintenance
Manse repairs					0	Upkeep and maintenance of manses
Selby Street Mission					0	Mission work at Selby Street Mission
					0	
Totals	2,608,616	337,015	399,328	0	2,546,303	

Circuit Model Trust Fund

(unrestricted)

	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals	224,633	1,106	48,999		176,740	Funding mission work of Circuit by making grants

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	202				202	Support for individuals in specific need
Selby Street Mission	6,557	15,000	7,455		14,102	Maintenance and upkeep of Selby Street property
Mosaic Fund	2,227	22,000	25,383		-1,156	Support for work at Mosaic Church
Totals	8,986	37,000	32,838	0	13,148	

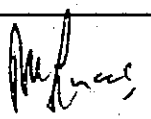
Endowment Name	How the capital is Invested	The current value of the capital	Annual Income	What the Income was used for
Mrs JM Pexton	CFB Managed Mixed Fund units and	3,235	69	Reinvested
	on deposit at TMCP			
	Totals	3,235	69	

Hull (Centre and West) Circuit

DECLARATIONS

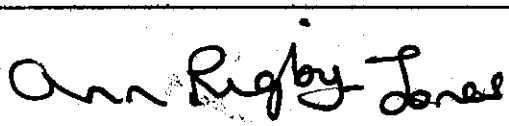
Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2022 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		Date	06-Dec-22
Name of Treasurer	Mr MH Lucas		
Address	Circuit Office c/o Bricknell Avenue Methodist Church 277 Bricknell Avenue, Hull HU5 4TJ		

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2022 were presented to the Circuit Meeting at its meeting on **06-Dec-22** and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev A Rigby Jones
Date	**06-Dec-22**

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2022

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner: JONATHAN MORLEY

Signature of independent examiner:

Relevant Professional qualification of independent examiner: FCA

Name of firm (where appropriate): J. W. SMITH & CO

Address: OBERON HOUSE, FERRIES STREET, HEDON ROAD HULL HU9 1NL

Date: 26/4/2023

HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales - Charity number 1132962

Accounts

Circuit
Accruals Accounts
2020-2021

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

Hull (Centre and West) Circuit

Registered Charity - Registration number 1132962

Yorkshire North & East District **District No / Circuit No** 29 / 37

Ministers

Rev A Rigby-Jones (Superintendent)
Rev M Asiedu
Rev R Barlow
Rev L Haynes
Deacon Alison Hyde (from 1 September 2021)
Rev D Speirs (left 31 August 2021)
Rev A Stead

Circuit Stewards

Mrs S Green (Senior)
Mrs S Vince
Mrs S Weatherall
Mr G Woolley

Circuit Treasurer Mr M Lucas

HULL (CENTRE AND WEST) METHODIST CIRCUIT
ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report and the financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the 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 2015).

1. Reference and administrative details of the Charity, its Trustees and Advisors

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office
c/o Bricknell Avenue Methodist Church
277 Bricknell Avenue
Hull
HU5 4TJ

Ministers: Revd A Rigby-Jones (Superintendent)
Revd M Asiedu
Revd R Barlow
Revd. L Haynes
Deacon A Hyde – from 1 September 2021
Revd D Speirs – left 31 August 2021
Revd A Stead

Circuit Stewards: Mrs S Green - Senior
Mrs S Vince
Mrs S Weatherall
Mr G Woolley

Circuit Treasurer: Mr M Lucas

Trustees: All the above are Trustees, as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Advisors:-
Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL
Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

2. Structure, governance and management

Statement of Trustees' responsibilities:

Charity law 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 its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Legal and administrative information

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

Trustees

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards under the direction of the Circuit Treasurer are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting.

There are 17 local Methodist churches which belong to the Circuit, including 1 which is a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 30 Districts of the Methodist Church in Great Britain.

Training for Trustees is available via the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers, Circuit Stewards and other appointed representatives. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit appoints a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. Risks associated with the care and maintenance of property are also carefully monitored and again guidance, provided by the Methodist Church, is followed.

3. Financial Review

The Circuit Accounts include the following two unrestricted funds:

(a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.

(b) The Model Trust Fund which receives the net sale proceeds of disused churches and manses no longer required. The Trustees are currently undertaking a programme of upgrading some of its manse properties and so some funds are expended on this project. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, there are three restricted funds which are for specific areas of outreach.

Reserves

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,845,581 (2020 £2,867,636) which includes a Permanent Endowment of £3,347 (2020 £2,885) and restricted funds totalling £9,044. The unrestricted funds amount to £2,833,248 and include property used in the work of the charity valued at £2,311,922 leaving unrestricted liquid funds of £521,326 (2020 £618,607). In addition, grants awarded to projects but not yet paid amount to £124,023 at the year-end.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

Nature and Purposes

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:

Nature and Purposes (continued)

a) Making new disciples and growing in discipleship
b) Establishing fresh expressions of church and church planting
c) Initiatives in mission-shaped ministry
d) Community focussed social action
e) Work with families, young people and children, and older people
f) Reaching the missing generations
g) Building community cohesion"

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.
The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Objectives
The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

a) The Christian faith in accordance with the doctrinal standards and 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.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

Yearly objectives

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

Long term objectives

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give increased consideration to succession planning.

Strategies for achieving the objectives
The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.
The Trustees believe they have strong financial controls in position.

Grant making policy
Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

Extent of the use of volunteers in achieving aims
Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- The year has again been impacted by the effect of the Covid-19 pandemic which has severely curtailed the work of our churches due to the restrictions in place. For much of the year congregations were unable to physically meet in church to worship, and other activities also had to be suspended. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use has been made of technology. We have found that we are reaching people who we have previously not been able to engage with and our challenge is to build and grow these new relationships. Gladly, following the lifting of Government restrictions, we have been able to resume regular services at most of our churches and other activities have also recommenced.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided at our Mosaic Church and we have successfully obtained significant grant funding to safeguard this work for the future. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers via its Open Doors project.
- The Circuit works in close partnership with RHM Recovery, a charity which provides counselling services, particularly to people with addictions.
- We have established the following working groups:

    1. Way Forward Group – looking at new ways for churches to work more effectively together in hubs
    2. Managers Group – dealing with recruitment of lay employees to manage governance and take some of the burden off circuit stewards
    3. Children and Youth Group – looking at how this work can be developed and grown
    4. Evangelism and Mission Group – looking at new ways to further develop this aspect of our calling in the Circuit
    5. Line Managers' Group – responsible for overseeing matters related to staff employed by both the Circuit and our local churches
    6. Safeguarding Officers' Group – responsible for overseeing this important part of our work

Challenges for the future

There are a reducing number of active ordained ministers in the Methodist Church nationally and our challenge locally is to recruit and train more lay pastors to fill some roles. This will be coupled with a move towards churches pooling their resources and working together in hubs.

In line with national trends many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing volunteers to hold office and we continue to explore alternative ways to reduce the burdens of governance amongst our members. A step forward with this initiative is the recent appointment of a paid Circuit Finance Officer and we have plans to make further paid appointments in the Circuit, including a Property Officer and Safeguarding and Human Resources Officer. We hope that these appointments to undertake specialist tasks, will ease the burden on volunteers and make the position of Circuit Steward a more attractive proposition, thus encouraging more people to offer to serve in this role.

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit.

It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

Provision of information to independent examiner:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on 7 December 2021 and signed on their behalf by:

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Revd A Rigby-Jones (Superintendent Minister)

Name of Circuit: Hull (Centre and West) Circuit Number: 29/37

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

		Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-2021	Total 2019-2020
			£	£	£	£	£	£
	Income and Endowments from:							
1	Donations and legacies	4	910		31,500		32,410	33,000
2	Charitable activities							
2a	Assessments or share		355,725				355,725	362,739
2b	Other	5	9,381				9,381	19,545
3	Other trading activities							
3a	- Lettings							
3b	- Miscellaneous							
4	Investments	6	307	1,352		39	1,698	3,913
5	Capital receipts							
	Other income	7	9,070	13,139			22,209	
6	**Total**		**375,393**	**14,491**	**31,500**	**39**	**421,423**	**419,197**
	Expenditure on:							
7	Stipends, salaries, NIC & Pension costs	10	238,307				238,307	249,137
8	District Assessment		15,308				15,308	15,856
9	Methodist Church Fund		70,200				70,200	71,468
10	Admin., telephone & travel		17,474	813			18,287	21,965
11	Insurance, utilities, etc		22,088				22,088	19,428
12	Maintenance on manses		19,844				19,844	14,052
13	Expenditure on other Circuit property				11,374		11,374	7,876
14	Depreciation	11	127				127	736
15	Provisions						-	-
16	Other Expenditure		12,512				12,512	371
17	Grants and Donations		1,050	31,840	20,184		53,074	58,322
18	Contributions to District Advance Fund			19,145			19,145	5,508
	Capital payments							
19	**Total**		**396,910**	**51,798**	**31,558**	**0**	**480,266**	**464,719**
20	**Net income/(expenditure)**		**-21,517**	**-37,307**	**-58**	**39**	**-58,843**	**-45,522**
21	**Transfers between funds**		48,734	**-48,734**			**0**	
	Other recognised gains / (losses):		**34,822**				**34,822**	**36,998**
22	Gains/(Losses) on revaluation of fixed assets							
23	Gains/(Losses) on investment assets			1,542		423	1,965	-192
24	Actuarial gains /(losses) on defined benefit pension schemes							
25	**Net movement in funds**		62,039	-84,499	-58	462	-22,056	-8,716
	Reconciliation of funds:							
26	Total funds brought forward		2,546,576	309,132	9,044	2,885	2,867,637	2,876,353
27	**Total funds carried forward**		**2,608,615**	**224,633**	**8,986**	**3,347**	**2,845,581**	**2,867,637**

For information only Money received and passed on to External Organisations

Balance brought forward from last year	**0**	**0**
Offerings/Gifts - received for External Orgs.	**0**	452
Offerings/Gifts - passed to External Orgs.	**0**	452
Balance carried forward	**0**	**0**

Hull (Centre and West) Circuit

Balance Sheet as at 31 August 2021

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Land & Buildings	11	2,311,922				2,311,922	2,237,100
Equipment	11	445				445	572
Investment properties						0	0
Investments	12		9,945		2,729	12,674	10,708
Total fixed assets		2,312,367	9,945	0	2,729	2,325,041	2,248,380
Current Assets							
Debtors and Prepayments	13	21,789				21,789	22,193
Other		0				0	0
Trustees for Methodist Church Purposes deposits		0	246,529		618	247,147	398,658
Central Finance Board Deposits		325,141	(31,841)			293,300	220,239
Cash at Bank and in hand		32,966		8,986		41,952	52,266
Total current assets		379,896	214,688	8,986	618	604,188	693,356
Creditors and Accruals (due in under 1 yr)	14	83,648	0	0	0	83,648	74,100
Net current assets (liabilities)		296,248	214,688	8,986	618	520,540	619,256
Total assets less current liabilities		2,608,615	224,633	8,986	3,347	2,845,581	2,867,636
Loans and creditors due after 1 year		0	0	0	0	0	0
Provisions for liabilities and charges		0	0	0	0	0	0
Net assets		2,608,615	224,633	8,986	3,347	2,845,581	2,867,636
Funds of the Circuit	16						
Unrestricted funds		2,608,615				2,608,615	2,546,574
Circuit Model Trust Fund (Unrestricted)			224,633			224,633	309,133
Restricted funds				8,986		9,044	9,044
Endowment funds					3,347	3,347	2,885
Total Funds		2,608,615	224,633	8,986	3,347	2,845,581	2,867,636

*Details - see Note 11

HULL (CENTRE AND WEST) CIRCUIT

CASH FLOW STATEMENT

YEAR ENDED 31 AUGUST 2021

	2021		2020	
Cash flows from operating activities:				
Net (expenditure)/income for the year ended 31 August 2021		(22,056)		(8,716)
Adjustments for:				
Depreciation charges	127		736	
Loss/(Gain) on investments	(1,965)		192	
(Gain)/Loss on sale of property	(34,821)		(36,998)	
(Increase)/decrease in debtors	404		(2,927)	
(Decrease)/increase in creditors	9,548	-26,707	(17,105)	(56,102)
Net cash (used)/provided by operating activities		(48,763)		(64,818)
Cash flows from investing activities:				
Sale/(purchase) of property	(40,000)		215,903	
(Purchase) of equipment	-	40,000	(636)	215,267
Change in cash and cash equivalents in the year		(88,763)		150,449
Cash and cash equivalents at 1 September 2020		671,162		520,713
Cash and cash equivalents at 31 August 2021		582,399		671,162

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when 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 when the Circuit accepts that there is a legal or operational obligation to make the payment.

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.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have 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.

Investments

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

Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Donations	910			910	0
Grants received			31,500	31,500	33,000
Total	**910**	**0**	**0**	32,410	33,000

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Lettings from non-investment properties	9,381			9,381	19,545
Total	**9,381**	**0**	**0**	9,381	19,545

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2021 Total	2020 Total
	£	£	£	£	£
Central Finance Board	272			272	1,721
TMCP	35	1,352	39	1,426	2,192
Total	**307**	**1,352**	**39**	1,698	3,913

7. Other income	Unrestricted	Circuit Model Trust Fund	Endowment	2021 Total	2020 Total
	£	£	£	£	£
Closing funds transferred from closed church	9,070	2,615		11,685	**0**
Levy charged on sale proceeds refunded	0	10,524		10,524	0
Total	9,070	13,139		22,209	0

Notes to the Accounts (continued)

		2021 Total	2020 Total
8. Payment to Trustees			
Payments made to trustees for additional services provided to the Circuit by agreement with the	£	0	0
Number of trustees who were paid expenses		2	4
Nature of the expenses			
Reimbursement of travel, postage, stationery, gift vouchers and entertaining			
Total amount paid	£	1,222	1,004
9. Fees for examination or audit of the accounts			
Independent examiner's or auditors' fees for reporting on the accounts	£	1,320	1,320
Other fees (eg: advice, accountancy services) paid to the independent examiner	£	0	0

10. Stipends, salaries, NIC and pension costs

Stipends were paid to 6 full-time Ministers (2019-20: 6) and the costs were:			
Stipends	£	156,710	152,587
Employer's National Insurance costs	£	14,506	13,843
Pension costs	£	41,195	40,111
Apprenticeship levy		852	637
Total ministerial remuneration	£	213,263	207,178
The Circuit also employs full and part-time lay staff and the costs were:			
Gross salaries	£	24,025	38,266
Employer's National Insurance costs	£	232	1,839
Pension costs	£	398	1,233
Apprenticeship levy		389	621
Total lay staff remuneration	£	25,044	41,959
Total stipends, salaries, NIC and pension costs	£	238,307	249,137
Average number of full-time equivalent lay employees in the year were:		1	2

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

Pensions

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

Notes to the Accounts (continued)

11 Tangible Fixed Assets

The Circuit owns 8 manses (2020: 8) of which 6 were occupied by Ministers during 2020-21. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

Cost or valuation

	Manses £	Other buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,737,666	499,434	6,462	2,243,562
Additions	290,000			290,000
Revaluations (+/-)				0
Disposals (-)	215,178			215,178
Transfers * (+/-)				0
Balance carried forward	1,812,488	499,434	6,462	2,318,384

Accumulated depreciation

Basis			SL
Rate			5 years
Balance brought forward			5,890	5,890
Depreciation charge for year (-)			127	127
Revaluations (+/-)				0
Disposals (-)				0
Transfers* (+/-)				0
Balance carried forward	0	0	6,017	6,017

Net book value

Brought forward	1,737,666	499,434	572	2,237,672
Carried forward	1,812,488	499,434	445	2,312,367

Notes to the Accounts (continued)
12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

	Circuit Model Trust Fund £	Endowment £	2021 Total £	2020 Total £
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	9,945	2,729	12,674	10,708
Securities not listed on a recognised Stock Exchange				
Other investments				
	9,945	**2,729**	12,674	10,708

Change in investment values

Carrying (market) value at beginning of year	8,403	2,305	10,708	10,900
Add: additions to investments at cost				
Less: disposals at carrying value				
Net gain/(loss) on revaluation	**1,542**	**424**	1,966	-192
Carrying (market) value at end of year	9,945	2,729	12,674	10,708

Hull (Centre and West) Circuit

Notes to the Accounts (continued)

13. Debtors and prepayments	**Unrestricted** £	**2021 Total** £	**2020 Total** £
Prepayments	20,046	20,046	19,416
Rent receivable	503	503	1,249
Other debtors	1,240	1,240	1,528
Total debtors and prepayments	21,789	21,789	22,193

14. Creditors and accruals (due in under 1 year)	**Unrestricted** £	**2021 Total** £	**2020 Total** £
Income received in advance	79,827	79,827	73,875
Trade creditors	3,821	3,821	225
Other creditors	0	0	0
Total creditors and accruals	83,648	83,648	74,100

15. Capital Commitments and Contingent Liabilities

At 31 August 2021 the Circuit has no capital commitments.
No contingent liabilities were identified at 31 August 2021.

Notes to the Accounts (continued)

16. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	293,348	375,371	388,175		280,544	General purposes of the circuit
Property	2,237,100	26,088		48,734	2,311,922	Property owned by the charity
Development	16,128	22			16,150	Grants to circuit churches for maintenance
Totals	2,546,576	401,481	388,175	48,734	2,608,616	

Circuit Model Trust Fund

(unrestricted)

	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals	309,132	16,033	51,798	-48,734	224,633	Funding mission work of Circuit by making grants

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	248	0	46	0	202	Support for individuals in specific need
Selby Street Mission	6,930	11,000	11,373	0	6,557	Maintenance and upkeep of Selby Street property
Mosaic Fund	1,866	20,500	20,139		2,227	Support for work at Mosaic Church
Totals	9,044	31,500	31,558	0	8,986	

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Mrs JM Pexton	CFB Managed Mixed Fund units and	3,347	39	Reinvested
	on deposit at TMCP			
	Totals	3,347	39	

Hull (Centre and West) Circuit

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2021 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		Date	07-Dec-21
Name of Treasurer	Mr MH Lucas		
Address	Circuit Office c/o Bricknell Avenue Methodist Church 277 Bricknell Avenue, Hull HU5 4TJ		

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting at its meeting on and were approved. **07-Dec-21**

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev A Rigby-Jones
Date	**07-Dec-21**

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2021

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner: Jonathan Money

Signature of independent examiner:

Relevant Profess[illegible]t examiner: F.C.A.

Name of firm (where appropriate): J W SMITH & Co

Address: OBERON HOUSE
FOWLERS STREET
HULL HU4 1RL

Date: 31/03/2022

HULL (CENTRE AND WEST) METHODIST CIRCUIT

England & Wales - Charity number 1132962

Accounts

Circuit
Accruals Accounts
2019-2020

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020

Hull (Centre and West) Circuit

Registered Charity - Registration number: 1132962

Yorkshire North & East District — District No / Circuit No: 29 / 37

Ministers

- Rev A Rigby-Jones (Superintendent)
- Rev M Asiedu
- Rev Dr I Ballard (left 31 August 2020)
- Rev R Barlow
- Rev D Button (left 31 August 2020)
- Rev L Haynes (from 1 September 2020)
- Rev D Speirs
- Rev A Stead

Circuit Stewards

- Mrs S Green (Senior)
- Mr D Rennie
- Mrs S Vince
- Mrs S Weatherall
- Mr G Woolley

Circuit Treasurer

Mr M Lucas

HULL (CENTRE AND WEST) METHODIST CIRCUIT
ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report and the financial statements for the year ended 31 August 2020. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the 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 2015).

1. Reference and administrative details of the Charity, its Trustees and Advisors

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office
c/o Bricknell Avenue Methodist Church
277 Bricknell Avenue
Hull
HU5 4TJ

Ministers: Revd A Rigby-Jones (Superintendent) – from 1 September 2019
Revd M Asiedu
Revd Dr I Ballard – left 31 August 2020
Revd R Barlow
Revd D Button (Pioneer Minister) – left 31 August 2020
Revd. L Haynes – from 1 September 2020
Revd D Speirs
Revd A Stead

Circuit Stewards: Mrs S Green - Senior
Mr D Rennie
Mrs S Vince
Mrs A Ward – left 22 April 2020
Mrs S Weatherall
Mr G Woolley

Circuit Treasurer: Mr M Lucas

Trustees: All the above are Trustees as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Advisors:-
Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL
Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

2. Structure, governance and management

Statement of Trustees' responsibilities:

Charity law 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 its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Legal and administrative information

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

Trustees

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards under the direction of the Circuit Treasurer are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting.

There are 18 local Methodist churches which belong to the Circuit, including 1 which is a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 30 Districts of the Methodist Church in Great Britain.

Training for Trustees is available through the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers and Circuit Stewards. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit appoints a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. Risks associated with the care and maintenance of property are also carefully monitored and again guidance, provided by the Methodist Church, is followed.

3. Financial Review

The Circuit Accounts include the following two unrestricted funds:

(a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.

(b) The Model Trust Fund which receives the net sale proceeds of disused churches and manses no longer required. The Trustees are currently undertaking a programme of upgrading some of its manse properties and so some funds are expended on this project. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, we have three restricted funds which are for specific areas of our outreach.

Reserves

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,867,636 (2019 £2,876,353) which includes a Permanent Endowment of £2,885 (2019 £2,881) and restricted funds totalling £9,044. The unrestricted funds amount to £2,855,707 and include property used in the work of the charity valued at £2,237,100 leaving unrestricted liquid funds of £618,607 (2019 £452,412). These funds include the sale proceeds of a property pending its reinvestment in a new property. In addition, grants awarded to projects but not yet paid amount to £142,042 at the year-end.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

Nature and Purposes

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:

Nature and Purposes (continued)

a) *Making new disciples and growing in discipleship*
b) *Establishing fresh expressions of church and church planting*
c) *Initiatives in mission-shaped ministry*
d) *Community focussed social action*
e) *Work with families, young people and children, and older people*
f) *Reaching the missing generations*
g) *Building community cohesion"*

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.
The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Objectives
The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

a) The Christian faith in accordance with the doctrinal standards and 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.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

Yearly objectives

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

Long term objectives

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give increased consideration to succession planning.

Strategies for achieving the objectives
The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.
The Trustees believe they have strong financial controls in position.

Grant making policy
Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

Extent of the use of volunteers in achieving aims
Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- The year has been impacted by the effect of the Covid-19 pandemic which has severely curtailed the work of our churches due to the restrictions in place. Congregations have been unable to physically meet in church to worship and other activities have also had to be suspended. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use has been made of technology. We have found that we are reaching people who we have previously not been able to engage with and our challenge is to build and grow these new relationships.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided at our Mosaic Church and we have successfully obtained significant grant funding to safeguard this work for the future. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers via its Open Doors project.
- The Circuit works with The Memory Loss Support Group (Butterflies) for them to engage with groups of people with dementia in 2 of our local churches. The Circuit also works in close partnership with RHM Recovery, a charity which provides counselling services, particularly to people with addictions.

Challenges for the future
There is a reducing number of active ordained ministers in the Methodist Church nationally and our challenge is to recruit and train more lay pastors to fill some roles.

In line with national trends many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing people to hold office and we are increasingly looking at new ways to try and reduce the burdens of governance amongst our members.

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit.

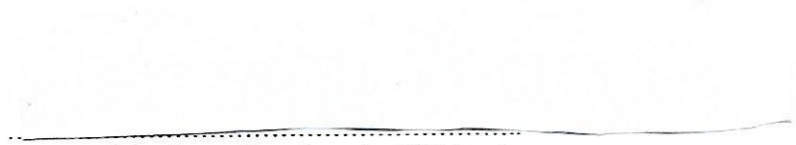
It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

Provision of information to independent examiner:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on 3 December 2020 and signed on their behalf by:



Revd A Rigby-Jones (Superintendent Minister)

Name of Circuit: Hull (Centre and West) Circuit Number: 29/37

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

		Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
			£	£	£	£	£	£
	Income and Endowments from:							
1	Donations and legacies	4			33,000		33,000	52,410
2	Charitable activities							
2a	Assessments or share		362,739				362,739	364,832
2b	Other	5	19,545				19,545	17,749
3	Other trading activities							
3a	- Lettings							
3b	- Miscellaneous							
4	Investments	6	1,908	1,960		45	3,913	5,382
5	Capital receipts							
	Other income							
6	**Total**		**384,192**	**1,960**	**33,000**	**45**	**419,197**	**440,373**
	Expenditure on:							
7	Stipends, salaries, NIC & Pension costs	9	249,137				249,137	217,212
8	District Assessment		15,856				15,856	16,604
9	Methodist Church Fund		71,468				71,468	73,312
10	Admin., telephone & travel		21,576	389			21,965	27,779
11	Insurance, utilities, etc		19,428				19,428	21,592
12	Maintenance on manses		14,052				14,052	32,970
13	Expenditure on other Circuit property				7,876		7,876	34,127
14	Depreciation	10	736				736	1,144
15	Provisions						-	
16	Other Expenditure		288		83		371	6,488
17	Grants and Donations			37,271	21,051		58,322	55,897
18	Contributions to District Advance Fund			5,508			5,508	17,322
	Capital payments							
19	**Total**		**392,541**	**43,168**	**29,010**	**0**	**464,719**	**504,447**
20	**Net income/(expenditure)**		**-8,349**	**-41,208**	**3,990**	**45**	**-45,522**	**-64,074**
21	**Transfers between funds**		-220,709	**215,903**	**4,806**		**0**	
	Other recognised gains / (losses):		36,998				**36,998**	**-12,889**
22	Gains/(Losses) on revaluation of fixed assets							
23	Gains/(Losses) on investment assets			-151		-41	-192	134
24	Actuarial gains /(losses) on defined benefit pension schemes							
25	**Net movement in funds**		-192,060	174,544	8,796	4	-8,716	-76,829
	Reconciliation of funds:							
26	Total funds brought forward		2,738,636	134,588	248	2,881	2,876,353	2,953,182
27	**Total funds carried forward**		**2,546,576**	**309,132**	**9,044**	**2,885**	**2,867,637**	**2,876,353**

For information only Money received and passed on to External Organisations

Balance brought forward from last year	**0**	**0**
Offerings/Gifts - received for External Orgs.	**452**	4,257
Offerings/Gifts - passed to External Orgs.	**452**	4,257
Balance carried forward	**0**	**0**

Hull (Centre and West) Circuit

Balance Sheet as at 31 August 2020

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Land & Buildings	10	2,237,100				2,237,100	2,416,006
Equipment	10	572				572	672
Investment properties						0	0
Investments	11		8,403		2,305	10,708	10,901
Total fixed assets		2,237,672	8,403	0	2,305	2,248,380	2,427,579
Current Assets							
Debtors and Prepayments	12	22,193				22,193	19,266
Other		0				0	0
Trustees for Methodist Church Purposes deposits		0	398,078		580	398,658	186,646
Central Finance Board Deposits		317,587	(97,348)			220,239	310,835
Cash at Bank and in hand		43,222		9,044		52,266	23,232
Total current assets		383,002	300,730	9,044	580	693,356	539,979
Creditors and Accruals (due in under 1 yr)	13	74,100	0	0	0	74,100	91,205
Net current assets (liabilities)		308,902	300,730	9,044	580	619,256	448,774
Total assets less current liabilities		2,546,574	309,133	9,044	2,885	2,867,636	2,876,353
Loans and creditors due after 1 year		0	0	0	0	0	0
Provisions for liabilities and charges		0	0	0	0	0	0
Net assets		2,546,574	309,133	9,044	2,885	2,867,636	2,876,353
Funds of the Circuit	15						
Unrestricted funds		2,546,574				2,546,574	2,738,636
Circuit Model Trust Fund (Unrestricted)			309,133			309,133	134,588
Restricted funds				9,044		9,044	248
Endowment funds					2,885	2,885	2,881
Total Funds		2,546,574	309,133	9,044	2,885	2,867,636	2,876,353

*Details - see Note 10

HULL (CENTRE AND WEST) CIRCUIT

CASH FLOW STATEMENT

YEAR ENDED 31 AUGUST 2020

	2020		2019	
Cash flows from operating activities:				
Net (expenditure)/income for the year ended 31 August 2020		(8,716)		(76,829)
Adjustments for:				
Depreciation charges	736		1,144	
Loss/(Gain) on investments	192		(134)	
(Gain)/Loss on sale of property	(36,998)		12,890	
(Increase)/decrease in debtors	(2,927)		(2,621)	
(Decrease)/increase in creditors	(17,105)	(56,102)	(1,438)	9,841
Net cash (used)/provided by operating activities		(64,818)		(66,988)
Cash flows from investing activities:				
Sale/(purchase) of property	215,903		(167,500)	
(Purchase) of equipment	(636)	215,267	0	(167,500)
Change in cash and cash equivalents in the year		150,449		(234,488)
Cash and cash equivalents at 1 September 2019		520,713		755,201
Cash and cash equivalents at 31 August 2020		671,162		520,713

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when 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 when the Circuit accepts that there is a legal or operational obligation to make the payment.

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.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have 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.

Investments

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

Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Donations				0	**13,510**
Grants received			33,000	33,000	**38,900**
Total	**0**	**0**	**0**	33,000	**52,410**

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Lettings from non-investment properties	19,545			19,545	**17,749**
Total	**19,545**	**0**	**0**	19,545	**17,749**

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2020 Total	2019 Total
	£	£	£	£	£
Central Finance Board	1,721			1,721	**2,116**
TMCP	187	1,960	45	2,192	**3,266**
Total	**1,908**	**1,960**	**45**	3,913	**5,382**

Notes to the Accounts (continued)

		2020 Total	2019 Total
7. Payment to Trustees			
Payments made to trustees for additional services provided to the Circuit by agreement with the	£	0	0
Number of trustees who were paid expenses		4	4
Nature of the expenses			
Reimbursement of travel, postage, stationery, gift vouchers and entertaining			
Total amount paid	£	1,004	1,155
8. Fees for examination or audit of the accounts			
Independent examiner's or auditors' fees for reporting on the accounts	£	1,320	1,200
Other fees (eg: advice, accountancy services) paid to the independent examiner	£	0	0
9. Stipends, salaries, NIC and pension costs			
Stipends were paid to 6 full-time Ministers (2018-19: 5) and the costs were:			
Stipends	£	152,587	120,840
Employer's National Insurance costs	£	13,843	10,668
Pension costs	£	40,111	32,506
Apprenticeship levy		637	822
Total ministerial remuneration	£	207,178	164,836
The Circuit also employs full and part-time lay staff and the costs were:			
Gross salary	£	38,266	47,520
Employer's National Insurance costs	£	1,839	2,398
Pension costs	£	1,233	1,795
Apprenticeship levy		621	663
Total lay staff remuneration	£	41,959	52,376
Total stipends, salaries, NIC and pension costs	£	249,137	217,212
Average number of full-time equivalent lay employees in the year were:		2	2

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

Pensions

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

Notes to the Accounts (continued)

10 Tangible Fixed Assets

The Circuit owns 8 manses (2019: 9) of which 6 were occupied by Ministers during 2019-20. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

Cost or valuation

	Manses £	Other buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,916,572	499,434	7,354	2,423,360
Additions			636	636
Revaluations (+/-)				0
Disposals (-)	178,906		814	179,720
Transfers * (+/-)				0
Balance carried forward	1,737,666	499,434	7,176	2,244,276

Accumulated depreciation

Basis			SL	
Rate			5 years	
Balance brought forward			6,682	6,682
Depreciation charge for year (-)			736	736
Revaluations (+/-)				0
Disposals (-)			814	814
Transfers* (+/-)				0
Balance carried forward	0	0	6,604	6,604

Net book value

Brought forward	1,916,572	499,434	672	2,416,678
Carried forward	1,737,666	499,434	572	2,237,672

Notes to the Accounts (continued)

11 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

	Circuit Model Trust Fund	Endowment	2020 Total	2019 Total
	£	£	£	£
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	8,403	2,305	10,708	10,901
Securities not listed on a recognised Stock Exchange				
Other investments				
	8,403	**2,305**	10,708	10,901

Change in investment values

Carrying (market) value at beginning of year	8,554	2,346	10,900	10,767
Add: additions to investments at cost				
Less: disposals at carrying value				
Net gain/(loss) on revaluation	**-151**	**-41**	-192	134
Carrying (market) value at end of year	8,403	2,305	10,708	10,901

Hull (Centre and West) Circuit

Notes to the Accounts (continued)

12. Debtors and prepayments

	Unrestricted	2020 Total	2019 Total
	£	£	£
Prepayments	19,416	19,416	18,517
Rent receivable	1,249	1,249	549
Other debtors	1,528	1,528	200
Total debtors and prepayments	22,193	22,193	19,266

13. Creditors and accruals (due in under 1 year)

	Unrestricted	2020 Total	2019 Total
	£	£	£
Income received in advance	73,875	73,875	91,205
Trade creditors	225	225	0
Other creditors	0	0	0
Total creditors and accruals	74,100	74,100	91,205

14. Capital Commitments and Contingent Liabilities

At 31 August 2020 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31 August 2020.

Notes to the Accounts (continued)

15. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	286,986	384,078	355,542	-22,175	293,347	General purposes of the circuit
Property	2,416,006			-178,906	2,237,100	Property owned by the charity
Development	16,014	114	0	0	16,128	Grants to circuit churches for maintenance
Manse repairs	14,823			-14,823	0	Upkeep and maintenance of manses
Selby Street Mission	4,807	0	0	-4,807	0	Mission work at Selby Street Mission
					0	
Totals	2,738,636	384,192	355,542	-220,711	2,546,575	

Circuit Model Trust Fund

(unrestricted)

	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals	134,588	1,960	43,319	215,903	309,132	Funding mission work of Circuit by making grants

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	248	0	0	0	248	Support for individuals in specific need
Selby Street Mission	0	10,000	7,876	4,806	6,930	Maintenance and upkeep of Selby Street property
Mosaic Fund	0	23,000	21,134		1,866	Support for work at Mosaic Church
Totals	248	33,000	29,010	4,806	9,044	

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Mrs JM Pexton	CFB Managed Mixed Fund units and	2,885	45	Reinvested
	on deposit at TMCP			
	Totals	2,885	45	

Hull (Centre and West) Circuit

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2020 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		Date	03-Dec-20
Name of Treasurer	Mr MH Lucas		
Address	Circuit Office c/o Bricknell Avenue Methodist Church 277 Bricknell Avenue, Hull HU5 4TJ		

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the Circuit Meeting at its meeting on **03-Dec-20** and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev A Rigby-Jones
Date	**03-Dec-20**

Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2020

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2020 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner: JONATHAN MORLEY

Signature of independent examiner:

Relevant Professional qualification of independent examiner: FCA

Name of firm (where appropriate): J W SMITH & CO.

Address: OBERON House
FORRIGG STREET
HULL HU9 1RL

Date: 22/03/2021