



**THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2025**

| | | | |
|---|-----------------|--------------------|----------------|
| Darlington | District | District no | 13 |
| Registered Charity - Registration number | | | 1133814 |

District Chair

Rev Richard Andrew

Synod Secretary

Mrs P Bissell

Treasurer

Mr J G Monkhouse

Name of District:

Darlington

No 13

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of Treasurer *J G Monkhouse* Date 22/11/2025

Name and address of treasurer: John Graham Monkhouse
Post Code: TS20 1TQ

Presentation to the District Resourcing Mission Team.

I confirm that the annual report and accounts for the year ended 31 August 2025 will be presented to the District Resourcing Mission Team at its meeting on 18/02/2026

Signature of the Chair of the meeting

B Hollings

Name of the Chair of the meeting: Rev Beverley Hollings

Date 18/02/2026

Name of District:

Darlington

No 13

Independent Examiner's Report to the Trustees of the District, named above

I report to the district trustees on my examination of the accounts of the District for the year ended 31 August 2025 which are set out on this and the following pages.

Responsibilities and basis of report

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

Independent examiner's statement

Since the district's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

Signed:

G Fitzgerald

Graham Fitzgerald BA FCA DChA

Azets Audit Services
Wynyard Park House
Wynyard Avenue
Wynyard
TS22 5TB

Date: 18/2/26

THE METHODIST CHURCH - DARLINGTON DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

1 Objectives and Activities

In setting our objectives and planning our activities, the District Synod (under the leadership of the District Trustees) meets twice in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Darlington District's vision is to support and encourage Christian communities to develop in ways that:

- attract people to Jesus Christ;
- reflect God's presence in the world;
- explore and demonstrate ways to follow Christ;
- and promote God's rule in contemporary society by the power of the Holy Spirit.

This means that the district will invest its energy in:

- directing churches and circuits in developing the appropriate way forward for each church and circuit in the context of 'Our Calling' and 'Priorities for the Methodist Church'
- developing structures and processes to enable this way forward.

We will underpin everything we do with God centred worship and prayer and seek to develop a high standard of excellence.

2 Achievements and performance

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

Under the heading Collaborative arrangements with connected charities (3.3 below) there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used as grants to support Churches and Circuits throughout the District with their work in their local communities and to subsidise the administrative costs of the District. In 2024-25 the District paid grants and made commitments out of the General Fund and the DAF that totalled £624,00 which was more than the sum received from the levies on the Circuit Model Trust Funds within the District and the Connexional Property Fund Distribution. The shortfall was made up by drawing on District reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (e.g. the District grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

- Grants for the adaptation of buildings so that they could more easily meet the modern needs of Churches and help Churches provide services to the community e.g. lunch clubs for the elderly and house-bound, activities for the homeless and refugees
- Grants which supported part time or full time youth workers attached to Circuits or Local Churches
- Grants to support Mission and Ministry
- Grants to support Training and Development

Circuits and Churches that have received grants from the District will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

During the year, work has continued on developing links with the neighbouring Newcastle District.

Ministerial Development Reviews have been supported and the leadership and foundation module for creating safer space has been rolled out across the District.

The District also supports three Methodist Primary Schools.

THE METHODIST CHURCH - DARLINGTON DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

3 Financial review

3.1 Investment policy and performance

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. The Darlington District Trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and now attract good rates of interest.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the District's low appetite for risk. The total return achieved on the invested funds of the Darlington District was 4.48% for the year.

3.2 Reserves level and policy

Financial Review and Reserves Policy

The unrestricted reserves total £760k of which £275k is the value attributed to the District manse and £250k received in advance for funding the District Officers, NPNP & Ministeries contingencies (see note 19.1) and the balance of £245k represents the year-end level of uncommitted reserves.

The District has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the District Advance Fund (DAF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the DAF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

The minimum reserves policy level of the readily available part of the General Fund is such as to pay for six months' expenses, 20% of the Annual Connexional assessment + £15k. At 31 August 2025 this sum amounted to £248k against actual reserves of £245k as stated above. The reserves were thus in line with the policy at the year. It is becoming increasingly difficult at District, Circuit and Church to find volunteers to undertake compliance matters, namely financial, property, safeguarding and GDPR. The Trustees are of the opinion that these reserves are necessary to alleviate the problems.

The reserves at the end of August 2025 were £1,012k (24 - £1,028k). The reserves held at the end 31/08/2025 can be further split as follows: (also note 21)

Unrestricted funds:

Undesignated

| | |
|--------------------------|--------|
| - General, less property | £ 485k |
| - District Advance Fund | £ 36k |

Designated

| | |
|--------------|-------|
| - Manse Fund | £ 20k |
|--------------|-------|

Total Unrestricted funds

£ 541k

Restricted funds:

| | |
|--------------------------------------|------------------|
| - Training | £ 48k |
| - Benevolence | £ 1k |
| - NE Chinese Mission | £ 148,254 |
| <u>Total Restricted funds</u> | £ 196,645 |

The Trustees have agreed that the undesignated funds which are readily available will be used to keep the Circuit assessment increases to 5% or below. The Trustees have also agreed that the Training Fund will continue to reduced over the next few years by strongly encouraging the provision and taking up of Learning & Development.

The above proposed actions are in line with our Mission objectives.

THE METHODIST CHURCH - DARLINGTON DISTRICT
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used towards some of the cost of administering the District. This sum amounted to £4,980 (2024 £26,556). This is in line with 3.2 above.

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). In 2024-25 this sum was £177,104 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF a few days later. Funds received by the District as agent are not recognised as an asset in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

1. select suitable accounting policies and applied them consistently using the accruals method
2. make judgements and estimates that are reasonable and prudent
3. follow applicable accounting standards
4. prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition to the above, the Trustees are responsible for the Health & Safety of the District Administrator & P.A to the Chair, the District Mission Enabler and the for Childrens, Young People and Family Development Worker.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

4.1 Risk

The District is largely risk averse, and maintains a risk register which is reviewed annually and updated.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by either not taking them or by setting up control systems that report any significant change in the risk.

THE METHODIST CHURCH - DARLINGTON DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

5 Structure, governance and management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 27 January 2010.

5.1 Structure

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the governing body for all Methodist Churches .

1. Overall regulatory authority rests with the Methodist Conference.
2. The Conference Office implements decisions made by Conference.
3. Conference decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes control to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes regulatory control to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

- a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and
- b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in Darlington District by

1. providing opportunities for Circuits to work together and support each other
2. offering to Circuits resources of finance, personnel and expertise.

The District serves the Local Churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Tavistock Place, London WC11 9SF to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. When a position becomes vacant on the District Policy Committee, nominations are sought from the appropriate circuits within the District. Their names are taken to the District Synod for appointment. Members may be either ministers or lay people attending Churches in the area covered by the District.

The District Policy Committee normally meets three times per year and deals with routine and exceptional matters. It receives reports from the following teams, District Leadership, Resourcing Mission, Discipleship & Mission, Supporting Ministries and the North East Chinese Mission Partnership.

THE METHODIST CHURCH - DARLINGTON DISTRICT
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

5.4 Responsibility of the District Policy Committee

- i to formulate and promote policies which will advance the mission of the Church in the Circuits and Local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist Local Churches and Circuits having exceptional problems
- ii to encourage inter-Circuit and ecumenical co-operation
- iii to act in an executive capacity in matters remitted to the Committee by the Synod
- iv to keep within its purview all District concerns not dealt with elsewhere
- v to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
- vi to be aware that the stipend of the Chair of the District is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
- vii constantly to be aware of the public benefit guidance issued by the Charity Commission

6 Reference and Administrative Details

6.1 Name of the charity

Darlington Methodist District

6.2 Charity registration number

1133814

6.3 Principal Office

2 Edinburgh Drive
Darlington
DL3 8AW

6.4 Chair of the District

Revd Richard Andrew

6.5 Secretary of the Synod

Mrs Penny Bissell

6.6 Secretary of the Synod (Presbyteral)

Revd Rachel Williams

6.7 District Treasurer

Mr John Monkhouse

THE METHODIST CHURCH - DARLINGTON DISTRICT
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

6.8 Names of trustees

The following served as trustees throughout part or all of the year 2024-25 or were trustees at the time of this report being approved:

Mrs Helle Sewell - District Mission Enabler.
Mrs Stef Robinson-Hoyle - Childrens, Young People and Family Development Worker.
Rev Jo Brown - North Yorkshire Dales Circuit
Rev David Godfrey - Middlesbrough & Eston Circuit
Rev Charity Hamilton - Middlesbrough & Eston Circuit
Dawn Harris - Middlesbrough & Eston Circuit
Mr Gerald Bell - West Durham Circuit.
Rev Bruce Sawyer - West Durham Circuit.
Mrs Margaret Walton - Stockton Circuit.
Rev Vincent Jambawo - Stockton Circuit.
Rev David Hinchcliffe - Darlington & Teesdale Circuit
Mr Tony Mawer - Darlington & Teesdale Circuit.
Mrs Alison Ogle - Castle Eden Circuit
Rev Beverly Hollings (Deputy Chair of District), - Castle Eden Circuit
Rev Rob Weir - Stokesley Circuit
Mr Ron Kirk - Stokesley Circuit
Mrs Liz Chadwick - Cleveland & Danby Circuit.
Rev Richard Sharples - Cleveland & Danby Circuit.
Rev John Squares - (Deputy Chair of District), Durham & Deerness Circuit.
Mrs Carol Bean- Bishop Auckland and Shildon Circuit.
Rev David Payne - Bishop Auckland and Shildon Circuit
Mrs Penny Bissell - Synod Secretary
Mrs Sue Smith - Secretary DPC
Mr John Monkhouse - District Treasurer
Mr Bill Offler - District Ecumenical Officer, Stationing representative.
Mr Maurice Aspey - District Resourcing Mission Officer
Mr Mark Bagnall - Discipleship and Mission.
Mrs Carolyn Godfrey - Regional Safeguarding Officer.
Mr James Ballantyre - Learning Network

The Managing Trustees for the District are the members of the District Policy Committee.
No trustee claims exemption from disclosure of his or her name here.

6.9 District Administrator & P.A. to District Chair

Mrs Jenny Prior

6.10 Bankers

HSBC, Richmond, North Yorkshire, DL10 4QQ.
Central Finance Board of the Methodist Church
25 Tavistock Place, London WC11 9SF

6.11 Investment managers and custodian trustees

Trustees for Methodist Church Purposes, Central Buildings, Oldham Street, Manchester, M1 1JQ

6.12 Independent Examiner

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

7 Future Plans

It is becoming increasingly difficult at District, Circuit and Church to find volunteers to undertake compliance roles and the District Policy Committee has commenced a strategic review as to how Circuits can collaborate to overcome these issues.



THE METHODIST CHURCH - DARLINGTON DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025



Mission Plan
2025 - 2030

This is...
We water seeds already planted, knowing that they hold future promise.
We lay foundations that will need future development. We produce yeast that produces far beyond our capabilities.
This enables us to do something and do it very well. It may be incomplete but it is a beginning, a step along the way.

We cannot do everything and there is a liberation in realizing that.

OUR PURPOSE

Prayer and Worship
at the heart and beginning
of everything

Support
Circuits and Churches
in fulfilling our calling

Live out
our discipleship in
worship and mission

Grow
in wholeness and holiness

Collaboration
and
Connexion

Over the next 5 years...

- Growth
- Evangelism
- Caring for God's Creation

EVERY

OUR CONTEXT



MANUFACTURING

AGRICULTURE

Tourism

Unemployment

REGENERATION

- Chapels
- Prisons
- Universities
- Methodist Primary Schools
- Wesley Study Centre
- Chinese Congregations
- MHA
- Hospitals



CHURCH

OUR PRIORITIES (STRATEGIC)

- ▶ Growth in discipleship
- ▶ Growth through evangelism
- ▶ Commitment to Justice & inclusion
Climate change
Ecumenism
- ▶ Children, families, Young People & Young Adults
- ▶ Support participation in 3Gen
- ▶ Safe Culture
- ▶ Wellbeing in Ministry
- ▶ Seek balance for Volunteers

Every church/circuit supported to produce a simple, useful MISSION PLAN

GROWING

OUR RESOURCES

District Structures:

- ▶ Synod
- ▶ District Policy ctee
- ▶ Leadership Team

Teams:

- Discipleship & Mission
- Resourcing Mission
- Supporting Ministry

Working in partnership:

other Districts → Regional
→ Safeguarding
→ Learning Network

DISTRICT EMPLOYEES

- Administration
- Mission
- Children, families and Young People
- Lay Employment
- NPND
- Faith Rooted Community

DISTRICT ADVANCE FUND

DISTRICT WEBSITE

THE ROMERO prayer

an opportunity for the LORD'S GRACE to enter and do the rest.

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

| | Notes to the account s | General Fund (Unrestricted) £ | District Advance Fund (Unrestricted) £ | Designated Funds (unrestricted) £ | Restricted Funds £ | Endowment Funds | Total 2024-25 £ |
|--|---------------------------------|-------------------------------------|---|--|--------------------------|--------------------|-----------------------|
| Income from | | | | | | | |
| 1 Donations and legacies | | | | | | | 0 |
| 2 Connexional Advance & Property Fund | | | 333,005 | | | | 333,005 |
| 3 Income from investments | 15,16 | 24,679 | 17,800 | 654 | 5,581 | | 48,714 |
| Income from charitable activities | | | | | | | |
| 4 Assessments on circuits | 2 | 4,980 | | | | | 4,980 |
| 5 From Circuit Model Trust Funds | | | 177,104 | | | | 177,104 |
| 6 Contribution to the cost of the Chair | 3 | 50,044 | | | | | 50,044 |
| 7 Other charitable activities | | | | | | | 0 |
| 8 Income from other trading activities | | | | | | | 0 |
| 9 Other income | 4 | 275,933 | | | 93,000 | | 368,933 |
| Total income | | 355,636 | 527,909 | 654 | 98,581 | 0 | 982,780 |
| Expenditure | | | | | | | |
| 9 Grants and donations | 5 | 112,000 | 512,000 | | | | 624,000 |
| 10 Salaries and associated costs | 6 | 161,323 | | | 125,243 | | 286,566 |
| 11 Cost of the Chair | 3 | 52,195 | | | | | 52,195 |
| 12 Property Maintenance | 7 | 6,914 | | | | | 6,914 |
| 13 Office expenses | 8 | 9,423 | 507 | | | | 9,930 |
| 14 Synods, committees, Conference | 9 | 6,599 | | | | | 6,599 |
| 15 Training | 10 | 8,169 | | | 294 | | 8,463 |
| 16 Professional fees | 10 | 2,220 | | | | | 2,220 |
| 17 Other outgoings | 10 | 1,131 | | | 1,355 | | 2,486 |
| Total expenditure | | 359,974 | 512,507 | 0 | 126,892 | 0 | 999,373 |
| Net income/(expenditure) before gains and losses on investments | | | | | | | |
| | | -4,338 | 15,402 | 654 | -28,311 | 0 | -16,593 |
| 18 Net gains/(losses) on investments | 11 | | | | 1,264 | | 1,264 |
| Net income/(expenditure) | | -4,338 | 15,402 | 654 | -27,047 | 0 | -15,329 |
| 19 Transfers between funds | | -5,000 | | 10,000 | -5,000 | | 0 |
| 20 Other gains/(losses) | | | | | | | 0 |
| Net movement in funds | | -9,338 | 15,402 | 10,654 | -32,047 | 0 | -15,329 |
| Total funds brought forward | | 769,934 | 20,240 | 9,077 | 228,692 | 0 | 1,027,943 |
| Total funds carried forward | | 760,596 | 35,642 | 19,731 | 196,645 | 0 | 1,012,614 |

| Name of District | Darlington | | | | | District No | 13 |
|---|-----------------------|-----------------------------|--------------------------------------|---------------------------------|------------------|-----------------|------------------|
| Statement of Financial Activities (SOFA) for the year ended 31 August 2024 | | | | | | | |
| | Notes to the accounts | General Fund (Unrestricted) | District Advance Fund (Unrestricted) | Designated Funds (unrestricted) | Restricted Funds | Endowment Funds | Total 2023-24 |
| | | £ | £ | £ | £ | | £ |
| Income from | | | | | | | |
| 1 Donations and legacies | | | | | | | 0 |
| 2 Connexional Advance & Property Fund | | | 136,746 | | | | 136,746 |
| 3 Income from investments | | 28,365 | 11,516 | 530 | 3,196 | | 43,607 |
| Income from charitable activities | | | | | | | |
| 4 Assessments on circuits | | 26,556 | | | | | 26,556 |
| 5 From Circuit Model Trust Funds | | | 136,532 | | | | 136,532 |
| 6 Contribution to the cost of the Chair | | 49,075 | | | | | 49,075 |
| 7 Other charitable activities | | | | | | | 0 |
| 8 Income from other trading activities | | | | | | | 0 |
| 9 Other income | | 194,863 | 7,539 | | 129,600 | | 332,002 |
| Total income | | 298,859 | 292,333 | 530 | 132,796 | 0 | 724,518 |
| Expenditure | | | | | | | |
| 9 Grants and donations | | 98,470 | 296,660 | | | | 395,130 |
| 10 Salaries and associated costs | | 131,901 | | | 123,020 | | 254,921 |
| 11 Cost of the Chair | | 53,737 | | | | | 53,737 |
| 12 Property Maintenance | | 12,611 | | 0 | | | 12,611 |
| 13 Office expenses | | 3,065 | 265 | | 126 | | 3,456 |
| 14 Synods, committees, Conference | | 2,062 | | | | | 2,062 |
| 15 Training | | 4,520 | | | | | 4,520 |
| 16 Professional fees | | 2,790 | | | | | 2,790 |
| 17 Other outgoings | | 7,345 | | | 2,724 | | 10,069 |
| Total expenditure | | 316,501 | 296,925 | 0 | 125,870 | 0 | 739,296 |
| Net income/(expenditure) before gains and losses on investments | | -17,642 | -4,592 | 530 | 6,926 | 0 | -14,778 |
| 18 Net gains/(losses) on investments | | | | | 4,361 | | 4,361 |
| Net income/(expenditure) | | -17,642 | -4,592 | 530 | 11,287 | 0 | -10,417 |
| 19 Transfers between funds | | 3,000 | | -3,000 | | | 0 |
| 20 Other gains/(losses) | | | | | | | 0 |
| Net movement in funds | | -14,642 | -4,592 | -2,470 | 11,287 | 0 | -10,417 |
| Total funds brought forward | | 784,576 | 24,832 | 11,547 | 217,405 | 0 | 1,038,360 |
| Total funds carried forward | | 769,934 | 20,240 | 9,077 | 228,692 | 0 | 1,027,943 |

Cash Flow statement for the year ended 31 August 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|------|--------|-----------|--------|-----------|
| Cash flows from | | | | | |
| Cash (absorbed by)/generated from operations | 28 | | 164,457 | | 17,051 |
| | | | ----- | | ----- |
| Net cash inflow from operating activities | | | 164,457 | | 17,051 |
| Investing activities | | | | | |
| Interest received | | 48,714 | | 43,607 | |
| | | ----- | | ----- | |
| Net cash used in investing activities | | | 48,714 | | 43,607 |
| | | | ----- | | ----- |
| Net (decrease)/increase in cash and cash equivalents | | | 213,171 | | 60,658 |
| Cash and cash equivalents at beginning of year | | | 895,643 | | 834,985 |
| | | | ----- | | ----- |
| Cash and cash equivalents at end of year | | | 1,108,814 | | 895,643 |
| | | | ===== | | ===== |

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Ireland" ("FRS102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1st January 2019.

ii Public benefit entity

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

iii Basis

These accounts have been prepared on the basis of historical cost except that 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 District's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available at 31 August 2025, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the Darlington District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 3. A similar figure appears in the Expenditure at Note 6.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The District acts as agent in four matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
2. the payment of expenses of delegates from the District to the Methodist Conference
3. the collection taken at the autumn and spring synod on behalf of the Methodist Minsters' Children's Relief Fund
4. the cost of ministerial health checks recovered from Circuits

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRSSE), the time of volunteers is not recognised.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

x VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £70,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

xii Investments

The investments of the Darlington District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 11 below.

xiii Debtors and creditors; bank and cash

Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Loans

Where concessionary loans (*i.e.*, free of interest) are made to (or received by) the District to further its charitable purposes, and are repayable after more than one year, they are initially recognised at the amount paid [or received], with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary.

Where there is objective evidence of impairment, an immediate impairment loss is recognised in the Statement of Financial Activities. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the Statement of Financial Activities.

xv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

xvi Ministers' manse costs

The District is required to provide accommodation for each Minister and his / her family. The District bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

2 Assessment on Circuits

All Circuits (see list given below in this note) paid their assessments to the District and to the MCF during the year or shortly after it's end. An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members but may also take into account a Circuit's ability to pay.

The District is made up of the following Circuits:

| Circuit No | Circuit Name |
|------------|---------------------------|
| 1 | Darlington & Teesdale |
| 2 | Middlesbrough & Eston |
| 3 | Stockton |
| 4 | Castle Eden |
| 5 | Stokesley |
| 7 | Cleveland & Danby |
| 10 | Bishop Auckland & Shildon |
| 11 | Durham & Deerness Valley |
| 12 | West Durham |
| 19 | North Yorkshire Dales |

Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits £4,980 (2024-£26,556) to help defray the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £363,992 (2024-£342,416) all of which were collected by the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

3 Cost of Chair and trustees

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

| | 2024-25 | 2023-24 |
|---|---------------|---------------|
| | £ | £ |
| Stipend to Chair | 38,775 | 38,775 |
| Employer's National Insurance Contribution | 5,065 | 4,096 |
| Employer's pension contribution to the defined benefit scheme | 6,204 | 6,204 |
| Cash cost paid by the Connexion (see, SOFA, item 6) | 50,044 | 49,075 |
| Chair's expenses | 2,151 | 4,662 |
| Total cost | 52,195 | 53,737 |

Since the stipend-related costs above £50,044 (2024- £49,075) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 6). It should be noted that the chair is required to occupy the District manse. The manse is provided by the Darlington District and the District maintains the property. The Chair of District, the District Resourcing Mission Officer, the District Evangelism Enabler, the Childrens, Young People and Family Development worker are the key paid management people and are supported by members of the DPC.

No accrual is made for the Chair's entitlement to a sabbatical as his / her functions are undertaken by a Deputy Chairs at minimal extra cost to the District.

Payment to Trustees

It is District policy to offer to reimburse members of the District Policy Committee and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of the District undertakes the primary executive role within the District. Apart from the Chair of District, the District Resourcing Mission Officer and the District Evangelism Enabler and the Childrens, Young People and Family Development worker, no member of the District Policy Committee was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

None of the trustees receives any remuneration in their role as Trustees.

4 Other income

| | 2024-25 | 2023-24 |
|---|----------------|----------------|
| | £ | £ |
| Grant for provision of District Enabler | 48,500 | - |
| RSO, grant and contribution from Newcastle District | 58,842 | 65,479 |
| Resourcing Mission Officer | 14,500 | 12,000 |
| Ministries Contingency Fund | 591 | 33,000 |
| Grant for New Places, New People | 88,000 | 60,000 |
| NE Chinese Mission | 93,000 | 129,600 |
| Childrens, Young People and Family Development worker | 35,500 | |
| Sundries | 30,000 | 31,923 |
| Total | 368,933 | 332,002 |

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

5 Grants, donations and related Support costs

| | 2024-25 | 2023-24 |
|---------------------|----------------|----------------|
| | £ | £ |
| Unrestricted: | | |
| - From General Fund | 112,000 | 98,470 |
| - From DAF | 512,000 | 296,660 |
| Total | 624,000 | 395,130 |

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District and the Connexional Methodist Church. It redistributes the monies to grantees in the District through relevant grants as assessed by the District Grants Committee. During the year the following grants commitments/paid were made:

| Given to | Amount in £ | | Analysis of amounts given by type of work | Amount in £ |
|---------------------|----------------|--|---|----------------|
| Churches | 47,000 | | Projects | 18,000 |
| Circuits | 195,000 | | Ministry | 265,000 |
| Darlington District | 270,000 | | Property | 229,000 |
| Total | 512,000 | | | 512,000 |

The income of the fund during the year £527,909.

The Grants Committee is aware that grant applications must demonstrate public benefit.

The support costs for grant-funding to third parties are insignificant (principally because the secretary of the Grants Committee is a volunteer and undertakes the vast majority of this work) and are not separately disclosed.

6 Salaries and associated costs

Gross salaries paid to 8, (2024 6) employees were as follows:

| | 2024-25 | 2023-24 |
|--|----------------|----------------|
| | £ | £ |
| Gross pay | 221,836 | 202,252 |
| Employer's National Insurance contribution | 22,813 | 17,658 |
| Employer's pension contribution to defined contribution scheme | 12,545 | 9,919 |
| Employees expenses | 8,298 | 6,580 |
| Total cost for 5 staff members | 265,492 | 236,409 |
| Paid to trustee in his role as District Resourcing Mission Officer £12,532 and Lay employment advisor £8,542 | 21,074 | 18,512 |
| Total staff costs (notes 6) | 286,566 | 254,921 |
| Cost of Chair (see Note 3) | 52,195 | 53,737 |
| Average weekly contractual hours of 8 Staff members | 248 | 236 |

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

Whilst the total salary and expenses cost paid by the District was £140,250, Newcastle District of The Methodist Church contributed 50% (£29,342) towards the cost of the employee engaged exclusively in safeguarding matters and a part time safeguarding administrator. The NE Chinese Mission employment costs were £124,053

In addition one of the trustees, Mr M Aspey, is paid a consultancy fee and expenses as above for his role as District Resourcing Mission Officer.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

The Pensions Trust is a defined contribution scheme with employer's contributions being 6% of gross salary.

The Connexion accounts for both the MMPS and PASLEMC pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficits on these schemes can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk.

7 Property costs

| | 2024-25 | 2023-24 |
|--|--------------|---------------|
| | £ | £ |
| Chair's manse which include some renovations costs | 6,914 | 9,611 |
| District office, rent and services | | 3,000 |
| Total costs | 6,914 | 12,611 |

8 Office expenses (General fund)

| | 2024-25 | 2023-24 |
|---|--------------|--------------|
| | £ | £ |
| Printing, postage and stationery and travel | 5,823 | 3,065 |
| District office, rent and services | 3,600 | |
| Total charged to General Fund | 9,423 | 3,065 |
| TMCP charges | 507 | 391 |
| Total | 9,930 | 3,456 |

None of the remaining individual amounts (aggregated as 'Other' above) is considered material and none is listed separately

9 Synods, Committees, Conference

| | 2024-25 | 2023-24 |
|--|--------------|--------------|
| | £ | £ |
| Synods | 4,953 | 2,062 |
| Conference | 802 | - |
| Committees | - | - |
| President and Vice President accommodation costs | 844 | - |
| Total costs | 6,599 | 2,062 |

None of the remaining individual amounts (aggregated as 'Other' above) is considered material and none is listed separately.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

10 Other outgoings

| | 2024-25 | 2023-24 |
|--|---------------|---------------|
| | £ | £ |
| Professional fees | 2,220 | 2,790 |
| Training | 8,463 | 4,520 |
| Retreats and sundries | 1,131 | 5,951 |
| President and Vice President accommodation costs | | 1,394 |
| NE Chinese Mission | 1,355 | 2,724 |
| Total other costs | 13,169 | 17,379 |

None of the remaining individual amounts (aggregated as 'Sundry outgoings' above) is considered material and none is listed separately.

11 Investment management

During the year the District paid £671 to TMCP, the custodians of the District's investments (District Advance Fund and Darlington Training and Bursary Trust (2024-£391). The sum of £671 was levied at 0.2% on the value of the funds at the end of the year. See Note 8 above for TMCP charges.

The sum of £1,264 represents an unrealised gain (2024 gain £4,361) in the invested funds of the Training Fund. More information can be found in Note 20, Restricted Funds.

12 Transfer between funds

Transfers between funds are to reimburse funds for expenditure incurred and to transfer income received on behalf of other funds.

13 Manse and other property

The value of the District manse in Darlington is believed to be considerably greater than its historical cost in 2006 shown in the accounts. There is no depreciation on the manse as the impairment review at the end of the year confirmed that the current residual market value of the building was greater than the carrying value of that part of the asset's cost to date.

| | Land | Buildings | Total |
|------------------------------|---------------|----------------|----------------|
| Cost or valuation | | | |
| Cost bf at 01/09/2024 | 70,000 | 205,000 | 275,000 |
| Additions in the year | - | - | - |
| Revaluations in the year | - | - | - |
| Less: Disposals in the year | - | - | - |
| Transfers between categories | - | - | - |
| Cost cf at 31/08/2025 | 70,000 | 205,000 | 275,000 |

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

14 Debtors and prepayments

Debtors were made up as follows:

| | 31 08 2025 | 31 08 2024 |
|--------------------------------|------------|------------|
| | £ | £ |
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| Total | - | - |

15 Trustees for Methodist Church Purposes (TMCP)

The funds that support the District Advance 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 policy as determined by the Methodist Conference.

16 Central Finance Board (CFB) and cash at bank

The District has a current accounts at HSBC plc, an authorised institution. The sums held on those accounts are immediately available. In addition the District has 3 deposit accounts at CFB. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

17 Creditors and accrued expenses

| | 31 08 2025 | 31 08 2024 |
|--|--------------|--------------|
| | £ | £ |
| Creditors: | | |
| Independent examinations, including VAT | 2,200 | 2,200 |
| <i>Total creditors</i> | 2,200 | 2,200 |
| Accruals: | | |
| Expenses | 5,000 | 5,000 |
| <i>Total accruals</i> | 5,000 | 5,000 |
| Total of creditors and accrued expenses | 7,200 | 7,200 |

It is expected that all sums accrued at 31 Aug 2025 would be paid during the year to 31 Aug 2026.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

18 Grant commitments and the District Advance Fund

It is the District's policy to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

| | 2024-25 £ |
|--|----------------|
| End of year commitments to pay one-off grants or the first instalment in a future year | 276,000 |
| Anticipated second or subsequent instalments where the first instalment was paid in 2023-24 or earlier | 88,000 |
| Total anticipated commitment at 31 August 2025 | 364,000 |

Grants payable by future year as at 1 September 2024:

| | | |
|---|-----------------------|----------------|
| 2024-25 | (current liability) | 334,000 |
| 2025 - onwards | (long term liability) | 30,000 |
| Total anticipated commitment at 31 August 2025 | | 364,000 |

This total of anticipated grants of £364,000 was within the balance of £399,642 in the DAF as at 1 September 2025. In the following year and subsequent years, further sums were and are expected to be credited to the DAF from the CPF and CMTF levies of those years. This left £35,642 unallocated at 31st August 2025.

The award of a grant by the District does not create a contractual relationship but does create an operational liability if not made subject to performance conditions creating uncertainty as to the probability of future years' grant instalments being paid. It is now judged that such future instalments of grant will probably be paid and so the amounts due are no longer classified as Designated Reserves but instead are recognised as expenditure of the year when awarded.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

19 Unrestricted Funds

19.1 General Fund

Balance of at 31 Aug 2025 £760,596 (2024 -£769,934)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District of which £133,500 for New Places New People, £32,200 for Ministries Contingency Fund, £49,100 for the District Mission Enabler, £12,100 for Regional Safeguarding and £22,600 for Childrens, Young People and Family Development Worker has been received in advance. About 36% of this fund is held as a freehold property, the District manse for the Chair of District. During the year £112,00 was paid out as grants and donations from the General Fund.

19.2 Other Designated Funds

Balance of £19,731 at 31 Aug 2025 (2024 -9,077)

This fund is for the District Manse but is not restricted by any document or deed. £10,000 was added to the fund during the year as.

20 Restricted Funds

Balance of £ 196,645 at 31 Aug 2025 (2024- £194,257)

The Training Fund – meet the training costs of Ministers and lay people in the district.
The Benevolence Fund - provides financial support to ministers and lay people in the District in need of support.
NE Chinese Mission - meets the costs of the three centres and Pastors in Middlesbrough, Newcastle and Durham.
The market valuations for the Training & Bursary Trust (known as the Training Fund) have been provided by TMCP. The funds of the Benevolence Fund are held on deposit at CFB.
The NE Chinese Mission funds are held in a separately run bank account to the District.

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

21 Summary of movements on significant individual funds

| | At 1st September 2024 | Income | Expenditure | Transfers | Gains on inv assets | At 31st August 2025 |
|---------------------------------|--------------------------|---------|-------------|-----------|------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General fund | 769,934 | 305,592 | (309,930) | (5,000) | | 760,596 |
| Designated funds | | | | | | |
| District Advance Fund | 20,240 | 527,909 | (512,507) | - | - | 35,642 |
| Other designated funds | | | | | | |
| Manse Maintenance | 9,077 | 654 | | 10,000 | - | 19,731 |
| Total unrestricted funds | 799,251 | 834,155 | (822,437) | 5,000 | - | 815,969 |
| Restricted Funds | | | | | | |
| Training | 50,717 | 896 | (164) | (5,000) | 1,264 | 47,713 |
| NE Chinese Mission | 177,326 | 97,656 | (126,728) | | | 148,254 |
| Benevolence Fund | 649 | 29 | | | | 678 |
| Total restricted funds | 228,692 | 98,581 | (126,892) | (5,000) | 1,264 | 196,645 |
| Total Funds | 1,027,943 | 932,736 | (949,329) | - | 1,264 | 1,012,614 |

| | At 1st September 2023 | Income | Expenditure | Transfers | Gains on inv assets | At 31st August 2024 |
|---------------------------------|--------------------------|---------|-------------|-----------|------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General fund | 784,576 | 249,784 | (267,426) | 3,000 | | 769,934 |
| Designated funds | | | | | | |
| District Advance Fund | 24,832 | 292,333 | (296,925) | - | - | 20,240 |
| Other designated funds | | | | | | |
| Manse Maintenance | 11,547 | 530 | | (3,000) | - | 9,077 |
| Total unrestricted funds | 820,955 | 542,647 | (564,351) | - | - | 799,251 |
| Restricted Funds | | | | | | |
| Training | 45,440 | 1,042 | (126) | - | 4,361 | 50,717 |
| NE Chinese Mission | 171,348 | 131,722 | (125,744) | | | 177,326 |
| Benevolence Fund | 617 | 32 | | | | 649 |
| Total restricted funds | 217,405 | 132,796 | (125,870) | - | 4,361 | 228,692 |
| Total Funds | 1,038,360 | 675,443 | (690,221) | - | 4,361 | 1,027,943 |

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

22 Analysis of net assets amongst funds

Fund balances at 31 August 2025 are represented by:

| | Unrestricted - general and designated funds | Restricted including Endowment funds | Total funds |
|-----------------------------|--|---|------------------|
| | £ | £ | £ |
| Tangible fixed assets | 275,000 | - | 275,000 |
| Current assets | 912,169 | 196,645 | 1,108,814 |
| Current liabilities | (341,200) | - | (341,200) |
| Payables due after one year | (30,000) | - | (30,000) |
| | | | - |
| Total | 815,969 | 196,645 | 1,012,614 |

Fund balances at 31 August 2024 are represented by:

| | Unrestricted - general | Restricted including | Total funds |
|-----------------------------|------------------------|----------------------|------------------|
| | £ | £ | £ |
| Tangible fixed assets | 275,000 | - | 275,000 |
| Current assets | 666,951 | 228,692 | 895,643 |
| Current liabilities | (67,700) | - | (67,700) |
| Payables due after one year | (75,000) | - | (75,000) |
| | | | - |
| Total | 799,251 | 228,692 | 1,027,943 |

23 Connected organisations and related parties

All of the District trustees are members of one or another Church / Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 3. All of these entities have their own trustees or directors and autonomous administration such that Darlington District has no significant influence over any of them, nor they over the Darlington District. They are, therefore, not considered related parties.

| Name of Connected Organisations | Receipts | Payments | Adjustments |
|---|----------|----------|-------------|
| | £ | £ | £ |
| Donee: Methodist Church Fund | 333,004 | 363,972 | - |
| Donor: Circuits within the Darlington District (assessments on Circuits) | 177,104 | | |
| Donor / Donee: Circuits within the Darlington District (levies / grants) | 368,972 | 40,500 | - |
| Donor / Donee: Churches within the Darlington District (grants) | - | 67,000 | - |

There were no related party transactions other than those already disclosed under notes 3 and 6.

24 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

25 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2024 - nil).

THE METHODIST CHURCH - DARLINGTON DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

26 Lease commitments

Not Applicable

27 Auditor / Independent examiner

An accrual has been made for the fee of the independent examiner in the sum of £2,200 for the year (2024 £2,200). The independent examiner provided no additional services during the year.

28 Cash (absorbed by)/generated from operations

| | 2025 £ | 2024 £ |
|---|-------------------------|------------------------|
| Profit/(loss) for the year after tax | (15,329) | (10,417) |
| Adjustments for: | | |
| Investment income | (48,714) | (43,607) |
| Movements in working capital: | | |
| Increase/(decrease) in creditors | 228,500 | 71,075 |
| Cash (absorbed by)/generated from operations | 164,457 ===== | 17,051 ===== |

29 Analysis of changes in net funds

| | 31/08/2024 £ | Cash flows £ | 31/08/2025 £ |
|--------------------------|-----------------|-----------------|-----------------|
| Cash at bank and in hand | 895,643 | 242,243 | 1,137,886 |
| | ----- | ----- | ----- |
| | 895,643 | 242,243 | 1,137,886 |
| | ===== | ===== | ===== |