

THIRSK AND NORTHALLERTON METHODIST CIRCUIT

England & Wales · Charity number 1133873

Details

Other names	THIRSK AND NOTHALLERTON METHODIST CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2010-01-28
Register	View on the Charity Commission register

Contact

Address	Northallerton Methodist Church High Street Northallerton North Yorkshire DL7 8EG
Phone	07808627964
Email	tandnacircuit@gmail.com
Website	http://thirskandnorthallertoncircuit.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 subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: The purposes of the charity are the advancement of a.the Christian faith in accordance with the doctrinal standards and discipline of Methodist church b.any charitable purpose of thMethodist church and it's associated instiutions and subsidiarys.

Classification

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

Geography

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

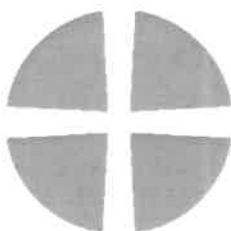
Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£271,675	£218,413	-	-
2023-08-31	£210,081	£194,336	-	-
2022-08-31	£219,781	£295,684	-	-
2021-08-31	£303,187	£230,859	-	-
2020-08-31	£149,606	£219,427	-	-

Trustees

Name	Role	Appointed
ANTHONY BROWN		
AUDREY POWELL		
Andrew Simon Dalby		2021-09-01
BRENDA DENNISON		
Catherine Louise Woods		2022-09-01
Dorothy Margaret McCrea		2022-09-01
Erik Matthews		2024-11-15
Judith Walker		2017-03-31
KEITH SMITH		2024-05-14
Karen Portsmouth		2017-03-31
Karen Yvonne Collin		2017-03-31
Kathryn Walker		2017-03-31
Kevin Richard Baker		2018-10-17
Lesley Hansen		2023-09-01
Lynne Sharp		2022-10-26
Megan Turner		2023-09-01
Naomi Alejandra Hogan		2024-09-18
Rev Ian Johnson		2023-09-01
Rev Kim Hurst		2024-09-01
Rev Michael Webster		
Robert Lynton Portsmouth		2022-09-01
Stephen Mark Reynolds		2022-09-01
Thelma Richardson		2022-09-01
William George Harker		2022-09-01
alana barney		2021-09-01

Accounts



THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

for the year ended 31 August 2024

Thirsk & Northallerton Methodist Circuit

Registered Charity - Registration number 1133873

Circuit Number 29/23

Ministers

Rev'd W Arthur Harbottle

Rev'd Denise Williamson

Circuit Stewards

Mr Derek Smith

Mrs. Karen Collin

Mrs Karen Portsmouth

Circuit Treasurer

vacant

Mrs Karen Collin - oversight of financial management

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report
For The Year Ended 31st August 2024**

Introduction

The Trustees present their Annual Accounts for the year ended 31st August 2024, together with the relevant notes.

Mission Statement

The Circuit's Mission Policy is :

"Rooted in Love, so that all may flourish

Our aim is to nurture confidence in the love of God

Our mission is to encourage all to explore experience and embody the love of God

Our vision is of connected and collaborative, local and wider, communities"

Review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches and letting of one residential property.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

16% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

Fund balances

As at 31 August 2024 the net current assets of the Circuit were £434,116; covering anticipated expenditure.

Plans for 2024/25

Circuit financial plans for the coming year have been prepared on the basis that there will be less than two ordained staff, two full time lay workers with anticipated cost of living salary increases combined with an increase in the assessment paid to the district. The circuit is holding extra funds in reserve to help any struggling churches. The Circuit is looking to employ an additional full time lay worker dependent on Circuit need.

The Circuit aims to discharge Borrowby Cottage and Chapel and replace the Manse in Northallerton with a more suitable property.

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2024**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and the Charities Act 2011.

Full Name of Charity

Thirsk and Northallerton Methodist Circuit

Charity Registration Number

1133873

Date of registration

28th January 2010

Main communication address

Northallerton Methodist Church
High Street, Northallerton, DL7 8EG

Members

The members of the Thirsk & Northallerton Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local churches.

Circuit Ministers and officers

Active Circuit Ministers Rev W Arthur Harbottle
 Rev Denise Williamson

Circuit Stewards Mr Derek Smith
 Mrs Karen Collin
 Mrs Karen Portsmouth

Administrator Mrs Naomi Hogan

Mrs Karen Collin acted as the principal officer with oversight of the financial management and accounting for the Circuit during the year.

Independent examiner :- Mr G Duncan Fothergill F.C.C.A. Swaleside Accountancy Limited, Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank

Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2024

Aims and organisation

The Charity's aim is to fulfill the purposes of the Methodist Church within the area around Thirsk & Northallerton.

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 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
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.

Public Benefit

The circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 8 Methodist chapels in the area. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

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

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

Oversight of the circuit is undertaken by the Circuit Meeting on the advice of the Circuit Leadership team.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church'. New Circuit meeting members are advised to read this as an induction to their role as trustees.

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2024**

Related Parties

The Circuit is part of the Yorkshire North and East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit :

Appleton Wiske
Brompton
Northallerton (with Osmotherley)
Romanby
Sowerby
Thirsk (St James Green)
Thornton-le-Beans

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure of around £58,000; this should enable in the short term the funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.

£34,000 has been thought to be sufficient to meet any unforeseen item of expenditure on the two manses and one cottage in its care.

The Trustees also consider it prudent to provide an amount in case of redundancy of £5,000.

The reserves fund the salary and expenses of the Pastoral and Development worker, which is a further £30,300.

The total reserve fund required is therefore £127,300

**Thirsk And Northallerton Methodist Circuit
Trustee's Annual Report on Finance and Governance
For The Year Ended 31st August 2024**

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Thirsk and Northallerton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Thirsk and Northallerton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 31.08.2024	Total 31.08.2023
		£	£	£	£	£	£	£
Income								
1 Donations and legacies							0	0
2 Income from monetary investments		1,634	22,807			2,741	27,182	11,449
3 Income from investment properties		6,300					6,300	6,300
4 Assessments on Churches		115,037					115,037	130,512
5 Capital Receipts							0	48,830
6 Grants received							0	0
7 Other charitable income		15,697	80,743			26,716	123,156	12,990
8 Total income		138,668	103,550	0	0	29,457	271,675	210,081
Expenditure								
9 Grants and donations		3,883					3,883	0
10 Salaries and associated costs		133,416					133,416	121,749
11 Property maintenance		6,637					6,637	626
12 Connexional assessment & model trust levy		0	14,622				14,622	13,368
13 District Assessment & Levy		29,768					29,768	32,435
14 Depreciation		0					0	0
15 Office expenses		3,907					3,907	4,020
16 Other outgoings		25,278	888			14	26,180	22,138
17 Total charitable expenditure		202,889	15,510	0	0	14	218,413	194,336
18 Gains/(losses) on monetary investments			292			358	650	-500
19 Gains/(losses) on investment properties							0	0
20 Net income/(expenditure)		-64,221	88,332	0	0	29,801	53,912	15,245
21 Transfers between funds		60,079	-60,000			-79	0	0
22 Other gains/(losses)							0	0
23 Net movement in funds		-4,142	28,332	0	0	29,722	53,912	15,245
24 Total funds brought forward		595,451	311,622	0	0	7,700	914,773	899,528
25 Total funds carried forward		591,309	339,954	0	0	37,422	968,685	914,773

Thirsk & Northallerton Circuit
Balance Sheet as at 31 August 2024

Circuit No **29/23**

Notes to the
accounts

	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024 £	Totals 2023 £
Fixed Assets							
Circuit Manses & Equipment	534,569					534,569	534,569
Investment properties						0	0
Investments						0	0
Total fixed assets	534,569	0	0	0	0	534,569	534,569
Current Assets							
Debtors	3,790					3,790	7,608
Loans by the Circuit						0	0
Investments with TMCP		339,954			37,422	377,376	319,322
Central Finance Board Deposits	62,882					62,882	55,447
Cash at Bank and in hand	18,575					18,575	26,586
Total current assets	85,247	339,954	0	0	37,422	462,623	408,963
Current liabilities							
Creditors (due in under 1 year)	28,507					28,507	28,759
						0	0
Total current liabilities	28,507	0	0	0	0	28,507	28,759
Net current assets/liabilities	56,740	339,954	0	0	37,422	434,116	380,204
Total assets less current liabilities	591,309	339,954	0	0	37,422	968,685	914,773
Long term liabilities							
(due after more than one year)							
Loans to the Circuit						0	0
						0	0
Net assets	591,309	339,954	0	0	37,422	968,685	914,773
Funds of the Circuit							
General Fund (Unrestricted)	591,309					591,309	595,451
Circuit Model Trust Fund (Unrestricted)		339,954				339,954	311,622
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						931,263	907,073
Restricted Funds				0		0	0
Endowment Funds					37,422	37,422	7,700
Total Funds	591,309	339,954	0	0	37,422	968,685	914,773

Signed

Circuit Support Manager

Thirsk and Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2024

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 are 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 are held for narrower purposes. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the note 12 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 at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic lives by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment. Depreciation on Fixtures is calculated on a straight line basis to write off the assets over their anticipated useful lives.

Investment

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on Investments' in the Statement of financial activities.

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

Prepayments relate to wages and insurance

Creditors

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

Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new SORP.

Thirsk & Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2024

5. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
Income from monetary investments	1,634	22,807	2,741	27,182	11,449
Rental income	6,300			6,300	6,300
Total	7,934	22,807	2,741	33,482	17,749

6. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	133,416	121,749
Total staff costs	133,416	121,749
Average number of staff employed during the year were:	4	4

7. Tangible Fixed Assets

Cost or valuation	Two Manses £	Fixtures £	Total £
Balance brought forward	534,569	16,229	550,798
Additions at Cost			0
Balance carried forward	534,569	16,229	550,798

Accumulated depreciation:

Balance brought forward	16,229	16,229
Depreciation charge for year		0
Balance carried forward	0	16,229

Net book value

Brought forward	534,569	0	534,569
Carried forward	534,569	0	534,569

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2024

8. Investments

The funds that support the Circuit Model Trust 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.

Borrowby Methodist Church cottage was valued in the region of £200,000 to £250,000. This property sits within the balance sheet with a nil cost as Borrowby Methodist Church transferred the managing trusteeship of Borrowby Chapel Cottage to Thirsk & Northallerton Methodist Circuit

Analysis of investment movements

	2024	2023
Change in investment values		
Carrying (market) value at beginning of year	0	0
Net gain/(loss) on revaluation	0	0
Carrying (market) value at end of year	£0	£0

Thirsk And Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2024

9. Analysis of current assets	This year	Last year
Debtors and prepayments	£	£
Other debtors	3,790	7,608
Total debtors and prepayments	<u>3,790</u>	<u>7,608</u>

Analysis of cash at bank

Bank balance held in HSBC Bank (General Account)	0	12,376
Bank balance held in CAF Account (General Account)	19,475	14,210
Bank balance held in CFB Bank (Deposit Account)	62,882	55,447
Petty Cash Account (bank card)	0	0
Total Cash and Bank	<u>82,357</u>	<u>82,033</u>

10. Analysis of current liabilities and long term creditors

Prepaid Assessments	28,507	28,759
Other Creditors		
Total Current Liabilities	<u>28,507</u>	<u>28,759</u>

11. Capital Commitments and Contingent Liabilities

At 31st August 2024, The Circuit had the following capital commitments :-

A project to provide a Circuit Worker for the Elderly for current year at an estimated cost of £30,300

No Contingent liabilities were identified at 31st August 2024

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2024

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Circuit Model Trust Fund	311,622	103,841	75,510	0	339,954	
		0			0	
					0	
Totals	311,622	103,841	75,510	0	339,954	

Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
For Circuit Ministers	CFB Managed Mixed Fund	3,115	224	Ministers' Welfare
Various Legacies	CFB Managed Mixed Fund	34,308	29,499	Income Accumulated
Totals		37,422	29,723	

Thirsk And Northallerton Methodist 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

K/ Collin

Date

10/4/25.

Name of Treasurer

KAREN COLLIN.

Address

CARES SANDHUTTON YO74RW

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2024 were presented to the Circuit Meeting at its meeting on*10.14.1*..... 2025 and were approved.

Signature of the Chair of the meeting

K Hurst

Date

10/4/2025

Name of the Chair of the meeting

Rev Kim Hurst

**Independent Examiner's Report to the Trustees of the
Thirsk and Northallerton 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.

**Thirsk and Northallerton Methodist Circuit
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 (other than as disclosed below*)

(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.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

MR G DUNCAN FOTHERGILL F.C.C.A.

Signature of independent examiner



Relevant Professional qualification of independent examiner

F.C.C.A.

Name of firm (where appropriate)

SWALESIDE ACCOUNTANCY LTD

Address

Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Date

10/02/2025

**Thirsk and Northallerton Methodist Circuit
Circuit Meeting Membership
As At 31st August 2024**

Appendix A

MINISTERS

Rev W Arthur Harbottle
Rev Denise Williamson

SUPERNUMERARY MINISTERS

Rev Ian Johnson
Rev Michael Webster

LAYWORKER

Mrs Naomi Hogan
Mrs Helen McCormack

CIRCUIT STEWARDS

Mr Derek Smith
Ms Karen Collin
Mrs Karen Portsmouth

CIRCUIT PROPERTY OFFICER

Mr Alex Lynn

CIRCUIT LOCAL PREACHERS AND WORSHIP LEADERS REPRESENTATIVES

Mrs Kathryn Walker

DISTRICT MWiP

Mrs June Anderson

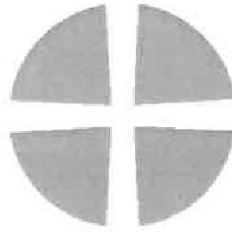
CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Eileen Wrightson

CIRCUIT CHURCH REPRESENTATIVES

Appleton Wiske	Mr Rob Portsmouth	Miss Megan Turner	Mrs Lesley Hansen
Brompton	Mr Tony Brown		
Northallerton	Mrs Alana Barney	Mr Bill Harker	Mr Richard Warren
Romanby	Mrs Thelma Richardson	Mrs Catherine Wood	Mr Mark Reynolds
Sowerby	Mrs Audrey Powell	Mrs Lynne Sharp	Mrs Dot McCrea
St James Green, Thirsk	Mrs Judith Walker	Mrs Karen Collin	Mr Andy Dalby
Thornton -Le-Beans	Mrs Brenda Dennison	Mr Kevin Baker	

Accounts



THE METHODIST CHURCH

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

Thirsk & Northallerton Methodist Circuit

Registered Charity - Registration number 1133873

Circuit Number 29/23

Ministers

Rev'd W Arthur Harbottle
Rev'd Denise Williamson

Circuit Stewards

Mr Derek Smith
Mrs. Karen Collin
Mrs Karen Portsmouth

Circuit Treasurer

vacant

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report
For The Year Ended 31st August 2023**

Introduction

The Trustees present their Annual Accounts for the year ended 31st August 2023, together with the relevant notes.

Mission Statement

The Circuit's Mission Policy is :

"Rooted in Love, so that all may flourish

Our aim is to nurture confidence in the love of God

Our mission is to encourage all to explore experience and embody the love of God

Our vision is of connected and collaborative, local and wider, communities"

Review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches and letting of one residential property.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

15% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

Fund balances

As at 31 August 2023 the net current assets of the Circuit were £393,669; covering anticipated expenditure.

Plans for 2024/25

Circuit financial plans for the coming year have been prepared on the basis that there will be less than two ordained staff, one part time lay worker, and one full time lay worker with anticipated cost of living salary increases combined with an increase in the assessment paid to the district. The circuit is holding extra funds in reserve to help any struggling churches.

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2023**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and the Charities Act 2011.

Full Name of Charity

Thirsk and Northallerton Methodist Circuit

Charity Registration Number

1133873

Date of registration

28th January 2010

Main communication address

Northallerton Methodist Church
High Street, Northallerton, DL7 8EG

Members

The members of the Thirsk & Northallerton Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local churches.

Circuit Ministers and officers

Active Circuit Ministers Rev W Arthur Harbottle
 Rev Denise Williamson

Circuit Stewards Mr Derek Smith
 Mrs Karen Collin
 Mrs Karen Portsmouth

Administrator Mrs Naomi Hogan

Mrs Karen Collin acted as the principal officer with oversight of the financial management and accounting for the Circuit during the year.

Independent examiner :- Mr G Duncan Fothergill F.C.C.A. Swaleside Accountancy Limited, Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2023**

Aims and organisation

The Charity's aim is to fulfill the purposes of the Methodist Church within the area around Thirsk & Northallerton.

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 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
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.

Public Benefit

The circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 8 methodist chapels in the area. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Oversight of the circuit is undertaken by the Circuit Meeting on the advice of the Circuit Leadership team .

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' . New Circuit meeting members are advised to read this as an induction to their role as trustees.

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2023**

Related Parties

The Circuit is part of the Yorkshire North and East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit :

Appleton Wiske
Brompton
Northallerton (with Osmotherley)
Romanby
Sowerby
Thirsk (St James Green)
Thornton-le-Beans

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure of around £76,000; this should enable in the short term the funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.

£34,000 has been thought to be sufficient to meet any unforeseen item of expenditure on the two manse and one cottage in its care.

The Trustees also consider it prudent to provide an amount in case of redundancy of £2,500.

The reserves fund the salary and expenses of the Pastoral and Development worker, which is a further £27,500.

The total reserve fund required is therefore £140,000

**Thirsk And Northallerton Methodist Circuit
Trustee's Annual Report on Finance and Governance
For The Year Ended 31st August 2023**

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Thirsk and Northallerton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Thirsk and Northallerton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 31.08.2023
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		1,851	9,363			235	11,449
3 Income from investment properties		6,300					6,300
4 Assessments on Churches		130,512					130,512
5 Capital Receipts		576	48,254				48,830
6 Grants received							0
7 Other charitable income		12,990					12,990
8 Total income		152,229	57,617	0	0	235	210,081
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs		121,749					121,749
11 Property maintenance		626					626
12 Connexional assessment & model trust levy		1,720	11,648				13,368
13 District Assessment & Levy		27,064	5,371				32,435
14 Depreciation		0					0
15 Office expenses		4,020					4,020
16 Other outgoings		21,340	775			23	22,138
17 Total charitable expenditure		176,519	17,794	0	0	23	194,336
18 Gains/(losses) on monetary investments			-167			-333	-500
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		-24,290	39,656	0	0	-121	15,245
21 Transfers between funds		80	0			-80	0
22 Other gains/(losses)							0
23 Net movement in funds		-24,210	39,656	0	0	-201	15,245
24 Total funds brought forward		619,661	271,966	0	0	7,901	899,528
25 Total funds carried forward		595,451	311,622	0	0	7,700	914,773

Thirsk & Northallerton Circuit
Balance Sheet as at 31 August 2023

Circuit No 29/23

Notes to the
accounts

	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023 £	Totals 2022 £
Fixed Assets							
Circuit Manses & Equipment	534,569					534,569	534,569
Investment properties	0					0	0
Investments	0					0	0
Total fixed assets	534,569	0	0	0	0	534,569	534,569
Current Assets							
Debtors	7,608					7,608	7,721
Loans by the Circuit						0	0
Investments with TMCP		311,622			7,700	319,322	279,867
Central Finance Board Deposits	55,447					55,447	49,624
Cash at Bank and in hand	26,586					26,586	60,375
Total current assets	89,641	311,622	0	0	7,700	408,963	397,587
Current liabilities							
Creditors (due in under 1 year)	28,759					28,759	32,628
						0	0
Total current liabilities	28,759	0	0	0	0	28,759	32,628
Net current assets/liabilities	60,882	311,622	0	0	7,700	380,204	364,959
Total assets less current liabilities	595,451	311,622	0	0	7,700	914,773	899,528
Long term liabilities (due after more than one year)							
Loans to the Circuit						0	0
						0	0
Net assets	595,451	311,622	0	0	7,700	914,773	899,528
Funds of the Circuit							
General Fund (Unrestricted)	595,451					595,451	619,661
Circuit Model Trust Fund (Unrestricted)		311,622				311,622	271,966
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						907,073	891,627
Restricted Funds				0		0	0
Endowment Funds					7,700	7,700	7,901
Total Funds	595,451	311,622	0	0	7,700	914,773	899,528

Signed

Circuit Support Manager

Thirsk and Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2023

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 are 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 are held for narrower purposes. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the note 12 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 at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic lives by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment. Depreciation on Fixtures is calculated on a straight line basis to write off the assets over their anticipated useful lives.

Investment

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

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

Prepayments relate to wages and insurance

Creditors

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

Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new SORP.

Thirsk & Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2023

5. Investment income	Circuit Model			2023 Total	2022 Total
	Unrestricted	Trust Fund	Restricted		
Income from monetary investments	1,851	9,363	235	11,449	1,617
Rental income	6,300			6,300	5,430
Total	8,151	9,363	235	17,749	7,047

6. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Total staff costs

Average number of staff employed during the year were:

121,749	116,301
121,749	116,301
4	4

7. Tangible Fixed Assets

Cost or valuation	Two Manses	Fixtures	Total
	£	£	£
Balance brought forward	534,569	16,229	550,798
Additions at Cost			0
Balance carried forward	534,569	16,229	550,798
Accumulated depreciation:			
Balance brought forward	0	16,229	16,229
Depreciation charge for year	0		0
Balance carried forward	0	16,229	16,229
Net book value			
Brought forward	534,569	0	534,569
Carried forward	534,569	0	534,569

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2023

8. Investments

The funds that support the Circuit Model Trust 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.

Borrowby Methodist Church cottage was valued in the region of £200,000 to £250,000. This property currently sits within the balance sheet with a nil cost as Borrowby Methodist Church transferred the managing trusteeship of Borrowby Chapel Cottage to Thirsk & Northallerton Methodist Circuit.

Analysis of investment movements

	2023	2022
Change in investment values		
Carrying (market) value at beginning of year	0	0
Net gain/(loss) on revaluation	0	0
Carrying (market) value at end of year	£0	£0

Thirsk And Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2023

9. Analysis of current assets	This year	Last year
Debtors and prepayments	£	£
Other debtors	7,608	7,721
Total debtors and prepayments	<u>7,608</u>	<u>7,721</u>
 Analysis of cash at bank		
Bank balance held in HSBC Bank (General Account)	12,376	60,375
Bank balance held in CAF Account (General Account)	14,209	0
Petty Cash Account (bank card)	0	0
Total Cash and Bank	<u>26,585</u>	<u>60,375</u>
 10. Analysis of current liabilities and long term creditors		
Prepaid Assessments	28,759	32,628
Other Creditors	0	0
Total Current Liabilities	<u>28,759</u>	<u>32,628</u>

11. Capital Commitments and Contingent Liabilities

At 31st August 2023, The Circuit had the following capital commitments :-

A project to provide a Circuit Worker for the Elderly for current year at an estimated cost of £27,500

No Contingent liabilities were identified at 31st August 2023

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2023

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Circuit Model Trust Fund	271,966	57,729	18,073	0	311,622	
		0			0	
					0	
Totals	271,966	57,729	18,073	0	311,622	

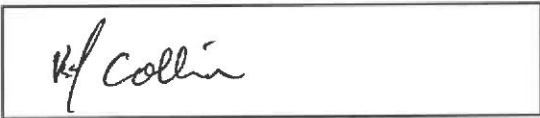
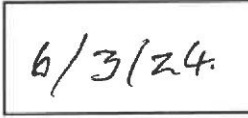
Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
For Circuit Ministers	CFB Managed Mixed Fund	2,891	-128	Ministers' Welfare
Various Legacies	CFB Managed Mixed Fund	4,809	-73	Income Accumulated
Totals		7,700	-201	

Thirsk And Northallerton Methodist Circuit

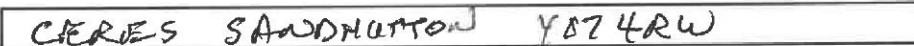
DECLARATIONS

Treasurer

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

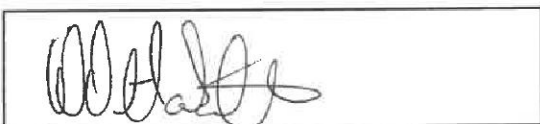
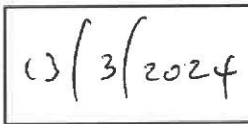
Signature of Treasurer  Date 

Name of Treasurer 

Address 

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2023 were presented to the Circuit Meeting at its meeting on 13 MARCH 2024 and were approved.

Signature of the Chair of the meeting  Date 

Name of the Chair of the meeting 

**Independent Examiner's Report to the Trustees of the
Thirsk and Northallerton 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 2023 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.

**Thirsk and Northallerton Methodist Circuit
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 (other than as disclosed below*)

(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

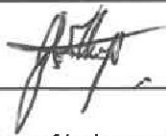
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent
examiner

MR G DUNCAN FOTHERGILL F.C.C.A.

Signature of
independent examiner



Relevant Professional qualification of independent examiner

F.C.C.A.

Name of firm (where appropriate)

SWALESIDE ACCOUNTANCY LTD

Address

Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Date

9th April 2024

**Thirsk and Northallerton Methodist Circuit
Circuit Meeting Membership
As At 31st August 2023**

Appendix A

MINISTERS

Rev W Arthur Harbottle
Rev Denise Williamson

SUPERNUMERARY MINISTERS

Rev Ian Johnson
Rev Michael Webster

CIRCUIT STEWARDS

Mr Derek Smith
Mrs Karen Collin
Mrs Karen Portsmouth

CIRCUIT PROPERTY OFFICER

Mr Alex Lynn

CIRCUIT LOCAL PREACHERS AND WORSHIP LEADERS REPRESENTATIVES

Mrs Kathryn Walker

DISTRICT MWiP

Mrs June Anderson

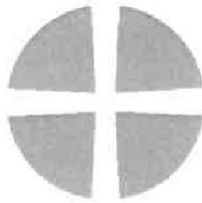
CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Eileen Wrightson

CIRCUIT CHURCH REPRESENTATIVES

Appleton Wiske	Mr Rob Portsmouth	Miss Megan Turner	Mrs Lesley Hansen
Brompton	Mr Tony Brown		
Northallerton	Mrs Alana Barney	Mr Bill Harker	Mr Richard Warren
Romanby	Mrs Thelma Richardson	Mrs Catherine Wood	Mr Mark Reynolds
Sowerby	Mrs Audrey Powell	Mrs Lynne Sharp	Mrs Dot McCrea
St James Green, Thirsk	Mrs Judith Walker	Mrs Karen Collin	Mr Andy Dalby
Thornton -Le-Beans	Mrs Brenda Dennison	Mr Kevin Baker	

Accounts



THE METHODIST CHURCH

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

Thirsk & Northallerton Methodist Circuit

Registered Charity - Registration number 1133873

Circuit Number 29/23

Ministers

Rev'd W Arthur Harbottle
Rev'd Denise Williamson

Circuit Stewards

Mr Derek Smith
Mrs. Karen Collin
Mrs Karen Portsmouth

Circuit Treasurer

vacant

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report
For The Year Ended 31st August 2022**

Introduction

The Trustees present their Annual Accounts for the year ended 31st August 2022, together with the relevant notes.

Mission Statement

The Circuit's Mission Policy is :

"To respond to God's grace in Jesus Christ by sharing in God's mission of love and restoration, in collaboration with our ecumenical partners. In particular by supporting the congregations in their call to discipleship, their worship, service, learning, evangelism and love of neighbours through the release of resources, which are God's gift and which we hold in common."

Review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches as the residential investment property was sold during this financial year

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

15% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The expenditure drawn from reserves was for the donation to the Methodist Pension Fund

Fund balances

As at 31 August 2022 the net current assets of the Circuit were £389k, covering anticipated expenditure.

Plans for 2023/24

Circuit financial plans for the coming year have been prepared on the basis that there remains two full time ordained staff, one part time lay worker, and one full time lay worker with anticipated cost of living salary increases combined with an increase in the assessment paid to the district. The circuit is holding extra funds in reserve to help any struggling churches.

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2022**

Aims and organisation

The Charity's aim is to fulfill the purposes of the Methodist Church within the area around Thirsk & Northallerton.

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 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
-
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
 - f) The teaching of Christianity through sermons, courses and small groups.
 - g) The resourcing of pastoral work including visiting the sick and bereaved.
 - h) Taking religious assemblies in local schools.
 - i) Promotion of Christianity through the staging of events and services.

Public Benefit

The circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 9 methodist chapels in the area. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Oversight of the circuit is undertaken by the Circuit Meeting on the advice of the Circuit Leadership team .

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' . New Circuit meeting members are advised to read this as an induction to their role as trustees.

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2022**

Basis of preparation and legal framework

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Full Name of Charity

Thirsk and Northallerton Methodist Circuit

Charity Registration Number

1133873

Date of registration

28th January 2010

Main communication address

Northallerton Methodist Church
High Street, Northallerton, DL7 8EG

Members

The members of the Thirsk & Northallerton Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local churches.

Circuit Ministers and officers

Active Circuit Ministers Rev W Arthur Harbottle
 Rev Denise Williamson

Circuit Stewards Mr Derek Smith
 Mrs Karen Collin
 Mrs Karen Portsmouth

Administrator Miss Susan Jarman

Mrs Karen Collin acted as the principal officer with oversight of the financial management and accounting for the Circuit during the year.

Independent examiner :- Mr G Duncan Fothergill F.C.C.A. Swaleside Accountancy Limited, Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2022

Related Parties

The Circuit is part of the Yorkshire North and East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit :

Appleton Wiske
Brompton
Northallerton (with Osmotherley)
Romanby
Sowerby
Thirsk
Thornton-le-Beans

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure of around £70,000; this should enable in the short term the funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.

£34,000 has been thought to be sufficient to meet any unforeseen item of expenditure on the two manses and one cottage in its care.

The Trustees also consider it prudent to provide an amount in case of redundancy of £2,500.

The reserves fund the salary and expenses of the Pastoral and Development worker, which is a further £27,000.

The total reserve fund required is therefore £133,500

**Thirsk And Northallerton Methodist Circuit
Trustee's Annual Report on Finance and Governance
For The Year Ended 31st August 2022**

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Thirsk and Northallerton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Thirsk and Northallerton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

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

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 31.08.2022
	£	£	£	£	£	£
Income						
1 Donations and legacies						0
2 Income from monetary investments	92	1,306			219	1,617
3 Income from investment properties	5,430					5,430
4 Assessments on Churches	136,017					136,017
5 Capital Receipts	1,215	57,779				58,994
6 Grants received						0
7 Other charitable income	17,723					17,723
8 Total income	160,477	59,085	0	0	219	219,781
Expenditure						
9 Grants and donations	4,817	80,743			26,716	112,276
10 Salaries and associated costs	116,301					116,301
11 Property maintenance	3,396					3,396
12 Connexional assessment & model trust levy	1,820	9,715				11,535
13 District Assessment & Levy	24,604					24,604
14 Depreciation	877					877
15 Office expenses	5,454					5,454
16 Other outgoings	20,445	696			100	21,241
17 Total charitable expenditure	177,714	91,154	0	0	26,816	295,684
18 Gains/(losses) on monetary investments		-264			-526	-790
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)	-17,237	-32,333	0	0	-27,123	-76,693
21 Transfers between funds	-59,931	60,000			-69	0
22 Other gains/(losses)						0
23 Net movement in funds	-77,168	27,667	0	0	-27,192	-76,693
24 Total funds brought forward	696,829	244,299	0	0	35,093	976,221
25 Total funds carried forward	619,661	271,966	0	0	7,901	899,528

Thirsk & Northallerton Circuit
Balance Sheet as at 31 August 2022

Circuit No 29/23

Notes to the
accounts

	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £	Totals 2021 £
Fixed Assets							
Circuit Manses & Equipment	534,569					534,569	535,447
Investment properties	0					0	60,000
Investments						0	
Total fixed assets	534,569	0	0	0	0	534,569	595,447
Current Assets							
Debtors	7,721					7,721	7,456
Loans by the Circuit						0	
Investments with TMCP		271,966			7,901	279,867	279,392
Central Finance Board Deposits	49,624					49,624	45,132
Cash at Bank and in hand	60,375					60,375	82,018
Total current assets	117,720	271,966	0	0	7,901	397,587	413,998
Current liabilities							
Creditors (due in under 1 year)	32,628					32,628	33,224
						0	
Total current liabilities	32,628	0	0	0	0	32,628	33,224
Net current assets/liabilities	85,092	271,966	0	0	7,901	364,959	380,774
Total assets less current liabilities	619,661	271,966	0	0	7,901	899,528	976,221
Long term liabilities							
(due after more than one year)							
Loans to the Circuit						0	
						0	
Net assets	619,661	271,966	0	0	7,901	899,528	976,221
Funds of the Circuit							
General Fund (Unrestricted)	619,661					619,661	696,829
Circuit Model Trust Fund (Unrestricted)		271,966				271,966	244,299
Designated Funds (Unrestricted)			0			0	
Total Unrestricted Funds						891,627	941,128
Restricted Funds				0		0	
Endowment Funds					7,901	7,901	35,093
Total Funds	619,661	271,966	0	0	7,901	899,528	976,221

Signed


Circuit Support Manager

Thirsk and Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2022

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 are 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 are held for narrower purposes. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the note 12 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 at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic lives by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment. Depreciation on Fixtures is calculated on a straight line basis to write off the assets over their anticipated useful lives.

Investment

Debtors and Prepayments

Prepayments relate to wages and insurance

Creditors

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

Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new SORP.

Thirsk & Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2022

5. Investment income	Circuit Model			2022 Total	2021 Total
	Unrestricted	Trust Fund	Restricted		
Income from monetary investments	92	1,306	219	1,617	961
Rental income	5,430			5,430	2,241
Total	5,522	1,306	219	7,047	3,202
6. Paid employees					
Staff Costs paid during the year were:					
Gross wages, salaries and benefits in kind				116,301	116,465
Total staff costs				116,301	115,136
Average number of staff employed during the year were:				4	4

7. Tangible Fixed Assets

Cost or valuation	Two Manses	Fixtures	Total
	£	£	£
Balance brought forward	534,569	16,229	550,798
Additions at Cost			0
Balance carried forward	534,569	16,229	550,798
Accumulated depreciation:			
Balance brought forward	0	15,351	15,351
Depreciation charge for year	0	878	878
Balance carried forward	0	16,229	16,229
Net book value			
Brought forward	534,569	878	535,447
Carried forward	534,569	0	534,569

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2022

8. Investments

The funds that support the Circuit Model Trust 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.

Analysis of investment movements

	2022	2021
Change in investment values		
Carrying (market) value at beginning of year	0	60,000
Net gain/(loss) on revaluation	0	0
Carrying (market) value at end of year	£0	£60,000

Thirsk And Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2022

9. Analysis of current assets	This year	Last year
Debtors and prepayments	£	£
Other debtors	7,721	7,456
Total debtors and prepayments	<u>7,721</u>	<u>20,383</u>
 Analysis of cash at bank		
Bank balance held in HSBC Bank (General Account)	60,375	82,018
Bank balance held in Yorkshire Bank (Rental Account)	0	0
Bank balance held in HSBC Bank (Copier Account)	0	0
Petty Cash Account (bank card)	0	0
Total Cash and Bank	<u>60,375</u>	<u>82,018</u>
 10. Analysis of current liabilities and long term creditors		
Prepaid Assessments	32,628	33,224
Other Creditors		
Total Current Liabilities	<u>32,628</u>	<u>33,224</u>

11. Capital Commitments and Contingent Liabilities

At 31st August 2022, The Circuit had the following capital commitments :-

A project to provide a Circuit Worker for the Elderly for current at an estimated cost of £22,500

No Contingent liabilities were identified at 31st August 2022

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2022

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Circuit Model Trust Fund	244,299	58,821	91,154	-60,000	271,966	
		0			0	
					0	
Totals	244,299	58,821	91,154	-60,000	271,966	

Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
For Circuit Ministers	CFB Managed Mixed Fund	3,019	69	Ministers' Welfare
Various Legacies	CFB Managed Mixed Fund	4,882	102	Income Accumulated
Totals		7,901	171	

**Thirsk and Northallerton Methodist Circuit
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 (other than as disclosed below*)

(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.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent
examiner

MR G DUNCAN FOTHERGILL F.C.C.A.

Signature of
independent examiner



Relevant Professional qualification of independent examiner

F.C.C.A.

Name of firm (where appropriate)

SWALESIDE ACCOUNTANCY LTD

Address

Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Date

7th March 2023

Thirsk And Northallerton Methodist 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

Name of Treasurer

Address

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2022 were presented to the Circuit Meeting at its meeting on 2023 and were approved.

Signature of the Chair of the meeting

Date

Name of the Chair of the meeting

Independent Examiner's Report to the Trustees of the
Thirsk and Northallerton 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 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.

Thirsk and Northallerton Methodist Circuit
Circuit Meeting Membership
As At 31st August 2022

Appendix A

MINISTERS

Rev W Arthur Harbottle
Rev Denise Williamson

SUPERNUMERARY MINISTERS

Rev Richard Bradshaw
Rev Ian Johnson
Rev Michael Webster

LAYWORKER

Miss Susan Jarman
Mrs Helen McCormack

CIRCUIT STEWARDS

Mr Derek Smith
Ms Karen Collin
Mrs Karen Portsmouth

CIRCUIT PROPERTY OFFICER

Mr Alex Lynn

CIRCUIT LOCAL PREACHERS AND WORSHIP LEADERS REPRESENTATIVES

Mrs Kathryn Walker

DISTRICT MWIP

Mrs June Anderson

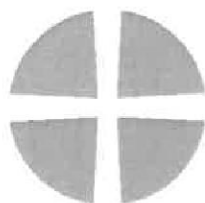
CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Eileen Wrightson

CIRCUIT CHURCH REPRESENTATIVES

Appleton Wiske	Mrs Karen Portsmouth	Mrs Heather Dove	Mrs Ann Preston
Brompton	Mr Tony Brown		
Northallerton	Mrs Alana Barney	Mrs Sandra Larden	Mr Richard Warren
Romanby	Mr Keith Foster	Prof Peter Brophy	Mrs Alison Brophy
Sowerby	Mrs Jeanette Daly	Mr Mick Heyworth	Mrs Ann Patterson
St James Green, Thirsk	Mrs Judith Walker	Mrs Karen Collin	Mr Andy Dalby
Thornton -Le-Beans	Mrs Brenda Dennison	Mrs Freda Chapman	Mr Kevin Baker

Accounts



THE METHODIST CHURCH

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

Thirsk & Northallerton Methodist Circuit

Registered Charity - Registration number 1133873

Circuit Number 29/23

Ministers

Rev'd W Arthur Harbottle
Rev'd Denise Williamson

Circuit Stewards

Mr Derek Smith
Mrs. Karen Collin
Mrs Karen Portsmouth

Circuit Treasurer

vacant

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report
For The Year Ended 31st August 2021**

Introduction

The Trustees present their Annual Accounts for the year ended 31st August 2021, together with the relevant notes.

Aims and organisation

The Circuit's aims are twofold :

1. To secure and sustain the Circuit's viability and future.
2. To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the charity

Mission Statement

The Circuit's Mission Policy is :

"To respond to God's grace in Jesus Christ by sharing in God's mission of love and restoration, in collaboration with our ecumenical partners. In particular by supporting the congregations in their call to discipleship, their worship, service, learning, evangelism and love of neighbours through the release of resources, which are God's gift and which we hold in common."

Review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

The rental income relates to the rental of an investment property.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

15% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The expenditure drawn from reserves includes the salaries for a pastoral worker, and grants to churches in the Circuit for outreach projects sanctioned by the trustees in Circuit meeting

Fund balances

As at 31 August 2021 the net current assets of the Circuit were £304k, covering anticipated expenditure.

Plans for 2022/23

Circuit financial plans for the coming year have been prepared on the basis that there remains two full time ordained staff, one part time lay worker, and one full time lay worker with anticipated cost of living salary increases combined with an increase in the assessment paid to the district. The circuit is holding extra funds in reserve to help any struggling churches.

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2021**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and the Charities Act 2011.

Full Name of Charity

Thirsk and Northallerton Methodist Circuit

Charity Registration Number

1133873

Date of registration

28th January 2010

Main communication address

Northallerton Methodist Church
High Street, Northallerton, DL7 8EG

Members

The members of the Thirsk & Northallerton Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local churches.

Circuit Ministers and officers

Active Circuit Ministers Rev W Arthur Harbottle
Rev Denise Williamson

Circuit Stewards Mr Derek Smith
Mrs Karen Collin
Mrs Karen Portsmouth

Administrator Miss Susan Jarman

Mrs Karen Collin acted as the principal officer with oversight of the financial management and accounting for the Circuit during the year.

Independent examiner :- Mr G Duncan Fothergill F.C.C.A. Swaleside Accountancy Limited, Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2021

Aims and organisation

The Charity's aim is to fulfill the purposes of the Methodist Church within the area around Thirsk & Northallerton.

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

Public Benefit

The circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 11 Methodist chapels in the area. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

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

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

Oversight of the circuit is undertaken by the Circuit Meeting on the advice of the Circuit Leadership team .

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' . New Circuit meeting members are advised to read this as an induction to their role as trustees.

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2021**

Related Parties

The Circuit is part of the Yorkshire North and East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit :

Appleton Wiske
Borrowby
Brompton
Northallerton (with Osmotherley)
Romanby (with Maunby)
Sowerby
Thirsk
Thornton-le-Beans
Rainton

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure of around £80,000. This should enable in the short term the funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches. This year Connexion has suggested that circuits keep an extra six month's expenditure, in our case £80,000 as a Covid 19 contingency. £30,000 has been thought to be sufficient to meet any unforeseen item of expenditure on the two manse and one cottage in its care. The Trustees also consider it prudent to provide an amount in case of redundancy of £2,550. The reserves fund the salary and expenses of the Pastoral and Development worker and the grants for mission to the churches which is a further £50,250. The total reserve fund required is therefore £242,800

**Thirsk And Northallerton Methodist Circuit
Trustee's Annual Report on Finance and Governance
For The Year Ended 31st August 2021**

Risk

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
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- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
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- In all these principles we will follow legislation, guidance and recognised good practice

The Thirsk and Northallerton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Thirsk and Northallerton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 31.08.2021
		£	£	£	£	£	£
Income							
1 Donations and legacies		0					0
2 Income from monetary investments		12	734			220	966
3 Income from investment properties		2,241					2,241
4 Assessments on Churches		126,793					126,793
5 Capital Receipts		43,668	109,180				152,848
6 Grants received							0
7 Other charitable income		20,339					20,339
8 Total income		193,053	109,914	0	0	220	303,187
Expenditure							
9 Grants and donations		35,055					35,055
10 Salaries and associated costs		116,465					116,465
11 Property maintenance		1,375					1,375
12 Connexional assessment & model trust levy		2,520	7,954				10,474
13 District Assessment & Levy		23,912					23,912
14 Depreciation		2,170					2,170
15 Office expenses		3,622					3,622
16 Other outgoings		13,629	24,090			67	37,786
17 Total charitable expenditure		198,748	32,044	0	0	67	230,859
18 Gains/(losses) on monetary investments			651			1,299	1,950
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		-5,695	78,521	0	0	1,452	74,278
21 Transfers between funds		43,344	-43,300			-44	0
22 Other gains/(losses)							0
23 Net movement in funds		37,649	35,221	0	0	1,408	74,278
24 Total funds brought forward		659,180	209,078	0	0	33,685	901,943
25 Total funds carried forward		696,829	244,299	0	0	35,093	976,221

Thirsk & Northallerton Circuit
Balance Sheet as at 31 August 2021

Circuit No 29/23

Notes to the
accounts

General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £
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Fixed Assets

Circuit Manses & Equipment	535,447				535,447	537,617
Investment properties	60,000				60,000	60,000
Investments					0	
Total fixed assets	595,447	0	0	0	595,447	597,617

Current Assets

Debtors	7,456				7,456	20,383
Loans by the Circuit	0				0	
Investments with TMCP		244,299		35,093	279,392	242,763
Central Finance Board Deposits	45,132				45,132	17,531
Cash at Bank and in hand	82,018				82,018	53,103
Total current assets	134,606	244,299	0	35,093	413,998	333,780

Current liabilities

Creditors (due in under 1 year)	33,224				33,224	29,454
Grants payable within 2020/21					0	
Total current liabilities	33,224	0	0	0	33,224	29,454
Net current assets/liabilities	101,382	244,299	0	35,093	380,774	304,326

Total assets less current liabilities	696,829	244,299	0	0	35,093	976,221	901,943
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Long term liabilities

(due after more than one year)							
Loans to the Circuit						0	
						0	
Net assets	696,829	244,299	0	0	35,093	976,221	901,943

Funds of the Circuit

General Fund (Unrestricted)	696,829				696,829	659,180
Circuit Model Trust Fund (Unrestricted)		244,299			244,299	209,078
Designated Funds (Unrestricted)			0		0	
Total Unrestricted Funds					941,128	868,258
Restricted Funds				0	0	
Endowment Funds					35,093	33,685
Total Funds	696,829	244,299	0	0	35,093	901,943

Signed

Circuit Support Manager

Thirsk and Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2021

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 are 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 are held for narrower purposes. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the note 12 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 at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic lives by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment. Depreciation on Fixtures is calculated on a straight line basis to write off the assets over their anticipated useful lives.

Investment

Investment properties - The property was revalued on 23rd August 2016 by MW Darwin & Sons Chartered Surveyors.

Debtors and Prepayments

Debtors are largely payments relating to the sale of properties

Creditors

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

Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new SORP.

Thirsk & Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2021

5. Investment income	Circuit Model			2021 Total	2020 Total
	Unrestricted	Trust Fund	Restricted		
Income from monetary investments	57	734	170	961	2,702
Rental income	2,241			2,241	1,152
Total	2,298	734	170	3,202	3,854

6. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	116,465	115,136
Total staff costs	116,465	115,136
Average number of staff employed during the year were:	4	4

7. Tangible Fixed Assets

Cost or valuation	Two Manses £	Fixtures £	Total £
Balance brought forward	534,569	16,229	550,798
Additions at Cost			0
Balance carried forward	534,569	16,229	550,798

Accumulated depreciation:

Balance brought forward	0	13,181	13,181
Depreciation charge for year	0	2,170	2,170
Balance carried forward	0	15,351	15,351

Net book value

Brought forward	534,569	3,048	537,617
Carried forward	534,569	878	535,447

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2021

8. Investments

The funds that support the Circuit Model Trust 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.

Analysis of investment movements

	2021	2020
Change in investment values		
Carrying (market) value at beginning of year	60,000	60,000
Net gain/(loss) on revaluation	0	0
Carrying (market) value at end of year	<u>£60,000</u>	<u>£60,000</u>

This investment is represented by a freehold property, which was professionally revalued in 2016 at £60,000

Thirsk And Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2021

9. Analysis of current assets	This year	Last year
Debtors and prepayments	£	£
Other debtors	7,456	20,383
Total debtors and prepayments	<u>7,456</u>	<u>20,383</u>

Analysis of cash at bank

Bank balance held in HSBC Bank (General Account)	82,018	37,866
Bank balance held in Yorkshire Bank (Rental Account)	0	13,950
Bank balance held in HSBC Bank (Copier Account)	0	1,045
Petty Cash Account (bank card)	0	242
Total Cash and Bank	<u>82,018</u>	<u>53,103</u>

10. Analysis of current liabilities and long term creditors

Prepaid Assessments	33,224	29,454
Other Creditors		
Total Current Liabilities	<u>33,224</u>	<u>29,454</u>

11. Capital Commitments and Contingent Liabilities

At 31st August 2021, The Circuit had the following capital commitments :-

A project to provide a Circuit Worker for the Elderly for current at an estimated cost of £22,500

No Contingent liabilities were identified at 31st August 2021

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2021

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Circuit Model Trust Fund	209,078	110,565	32,044	43,300	244,299	Work of God in the Circuit
		0			0	
					0	
Totals	209,078	110,565	32,044	43,300	244,299	

Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
For Circuit Ministers	CFB Managed Mixed Fund	3,222	500	Ministers' Welfare
Various Legacies	CFB Managed Mixed Fund	31,871	907	Income Accumulated
Totals		35,093	1,407	

Thirsk And Northallerton Methodist 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

K. Collin

Date

23/3/22

Name of Treasurer

KAREN COLLIN (ON BEHALF OF CIRCUIT STEWARDS AS NO TREASURER)

Address

SANDHUTTON, N. YORKSHIRE YO7 4RW

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2021 were presented to the Circuit Meeting at its meeting on 3rd March 2022 and were approved.

Signature of the Chair of the meeting

W. Arthur Harbottle

Date

3/3/22

Name of the Chair of the meeting

Revd W Arthur Harbottle

**Independent Examiner's Report to the Trustees of the
Thirsk and Northallerton 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.

**Thirsk and Northallerton Methodist Circuit
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 (other than as disclosed below*)

(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

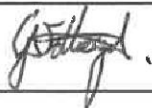
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

MR G DUNCAN FOTHERGILL F.C.C.A.

Signature of independent examiner



Relevant Professional qualification of independent examiner

F.C.C.A.

Name of firm (where appropriate)

SWALESIDE ACCOUNTANCY LTD

Address

Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Date

18th January 2022

**Thirsk and Northallerton Methodist Circuit
Circuit Meeting Membership
As At 31st August 2021**

Appendix A

MINISTERS

Rev W Arthur Harbottle
Rev Denise Williamson

SUPERNUMERARY MINISTERS

Rev Geoffrey Bruce
Rev Ian Johnson
Rev Michael Webster
Rev Dr Kenneth Carveley
Rev John Sadler
Rev Malcolm Sellers

LAYWORKER

Miss Susan Jarman
Mrs Helen McCormack

CIRCUIT STEWARDS

Mr Derek Smith
Ms Karen Collin
Mrs Karen Portsmouth

CIRCUIT LOCAL PREACHERS AND WORSHIP LEADERS REPRESENTATIVES

Mrs Kathryn Walker

Mrs June Anderson

CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Eileen Wrightson

CIRCUIT MISSION COMMITTEE REPRESENTATIVES

Rev Michael Webster
Mrs Audrey Powell
Mrs Christine Clark

CIRCUIT CHURCH REPRESENTATIVES

Appleton Wiske

Mrs Karen Portsmouth
Mrs Heather Dove
Mrs Ann Preston

Northallerton

Mrs Alana Barney
Ms Jackie Wonders
Mrs Sandra Larden
Mr Stephen Wood

Sowerby

Mrs Dorothy Pedley
Mr Mick Heyworth

Borrowby

Mrs Jean Chaplin
Mrs Ida Muxlow
Mrs Elizabeth Clark

Rainton

Mr Tom Appleton
Mrs Sheila Appleton

St James Green, Thirsk

Mrs Judith Walker
Mrs Karen Collin

Brompton

Mr Tony Brown

Romanby

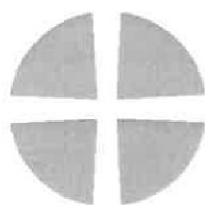
Mr Keith Foster

Thornton -Le-Beans

Mrs Brenda Dennison
Mrs Freda Chapman

Prof Peter Brophy

Accounts



THE METHODIST CHURCH

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

Thirsk & Northallerton Methodist Circuit

Registered Charity - Registration number 1133873

Circuit Number 29/23

Ministers

Rev'd David Godfrey
Rev'd Denise Williamson

Circuit Stewards

Mr Derek Smith
Ms. Karen Collin
Mr Alex Lynn
Mr Philip Triffitt
Mrs Eileen Wrightson

Circuit Treasurer

Mr Barry Martin
Mr Philip Triffitt

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report
For The Year Ended 31st August 2020**

Introduction

The Trustees present their Annual Accounts for the year ended 31st August 2020, together with the relevant notes.

Aims and organisation

The Circuit's aims are twofold :

1. To secure and sustain the Circuit's viability and future.
2. To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the charity

Mission Statement

The Circuit's Mission Policy is :

"To respond to God's grace in Jesus Christ by sharing in God's mission of love and restoration, in collaboration with our ecumenical partners. In particular by supporting the congregations in their call to discipleship, their worship, service, learning, evangelism and love of neighbours through the release of resources, which are God's gift and which we hold in common."

Review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

The rental income relates to the rental of an investment property.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

15% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The expenditure drawn from reserves includes the salaries for a pastoral worker, and grants to churches in the Circuit for outreach projects sanctioned by the trustees in Circuit meeting

Fund balances

As at 31 August 2020 the net current assets of the Circuit were £304k, covering anticipated expenditure.

Plans for 2020/21

Circuit financial plans for the coming year have been prepared on the basis that there remains two full time ordained staff, one part time lay worker, and one full time lay worker with anticipated cost of living salary increases combined with an increase in the assessment paid to the district. The assessment to churches has not been increased due to their fall in income due to Covid 19 restrictions. The circuit is holding extra funds in reserve to help any struggling churches.

**Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2020**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and the Charities Act 2011.

Full Name of Charity

Thirsk and Northallerton Methodist Circuit

Charity Registration Number

1133873

Date of registration

28th January 2010

Main communication address

Northallerton Methodist Church
High Street, Northallerton, DL7 8EG

Members

The members of the Thirsk & Northallerton Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local churches.

Circuit Ministers and officers

Active Circuit Ministers Rev David Godfrey
 Rev Denise Williamson

Circuit Stewards Mr Derek Smith
 Mrs Karen Collin
 Mr Alex Lynn
 Mr Barry Martin
 Mrs Eileen Wrightson
 Mr Phil Triffitt

Administrator Miss Susan Jarman

Mr Phil Triffitt acted as the principal officer with oversight of the financial management and accounting for the Circuit during the year.

Independent examiner :- Mr G Duncan Fothergill F.C.C.A. Swaleside Accountancy Limited, Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Thirsk & Northallerton Methodist Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2020

Aims and organisation

The Charity's aim is to fulfill the purposes of the Methodist Church within the area around Thirsk & Northallerton. 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 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
-
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
 - f) The teaching of Christianity through sermons, courses and small groups.
 - g) The resourcing of pastoral work including visiting the sick and bereaved.
 - h) Taking religious assemblies in local schools.
 - i) Promotion of Christianity through the staging of events and services.
 - j) Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The circuit produces a quarterly preaching plan to ensure regular acts of worship take place in the 11 Methodist chapels in the area. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Oversight of the circuit is undertaken by the Circuit Meeting on the advice of the Circuit Leadership team .

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' . New Circuit meeting members are advised to read this as an induction to their role as trustees.

**Thirsk & Northallerton Methodist Circuit Circuit
Trustees' Annual Report on Finance and Governance
For The Year Ended 31st August 2020**

Related Parties

The Circuit is part of the Yorkshire North and East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the Circuit :

Appleton Wiske
Borrowby
Brompton
Northallerton (with Osmotherley)
Romanby (with Maunby)
Sowerby
Thirsk
Thornton-le-Beans
Rainton

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure of around £80,000. This should enable in the short term the funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches. This year Connexion has suggested that circuits keep an extra six month's expenditure, in our case £80,000 as a Covid 19 contingency. £30,000 has been thought to be sufficient to meet any unforeseen item of expenditure on the two manses and one cottage in its care. The Trustees also consider it prudent to provide an amount in case of redundancy of £2,550. The reserves fund the salary and expenses of the Pastoral and Development worker and the grants for mission to the churches which is a further £50,250. The total reserve fund required is therefore £242,800

**Thirsk And Northallerton Methodist Circuit
Trustee's Annual Report on Finance and Governance
For The Year Ended 31st August 2020**

Risk

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Thirsk and Northallerton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Thirsk and Northallerton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 31.08.2020
		£	£	£	£	£	£
Income							
1 Donations and legacies		0					0
2 Income from monetary investments		89	2,298			315	2,702
3 Income from investment properties		1,152					1,152
4 Assessments on Churches		130,356					130,356
5 Capital Receipts		0					0
6 Grants received		0					0
7 Other charitable income		15,396					15,396
8 Total income		146,993	2,298	0	0	315	149,606
Expenditure							
9 Grants and donations		16,211					16,211
10 Salaries and associated costs		115,136					115,136
11 Property maintenance		26,268					26,268
12 Connexional assessment & model trust levy		14,416					14,416
13 District Assessment & Levy		22,608					22,608
14 Depreciation		2,170					2,170
15 Office expenses		5,274					5,274
16 Other outgoings		16,665	617			62	17,344
17 Total charitable expenditure		218,748	617	0	0	62	219,427
18 Gains/(losses) on monetary investments		-64				-127	-191
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		-71,819	1,681	0	0	126	-70,012
21 Transfers between funds		101,480	-101,480				0
22 Other gains/(losses)							0
23 Net movement in funds		29,661	-99,799	0	0	126	-70,012
24 Total funds brought forward		629,519	308,877	0	0	33,559	971,955
25 Total funds carried forward		659,180	209,078	0	0	33,685	901,943

Thirsk & Northallerton Circuit
Balance Sheet as at 31 August 2020

Circuit No 29/23

Notes to the
accounts

General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020 £	Totals 2019 £
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Fixed Assets

Circuit Manses & Equipment	537,617				537,617	539,787
Investment properties	60,000				60,000	60,000
Investments					0	
Total fixed assets	597,617	0	0	0	597,617	599,787

Current Assets

Debtors	20,383				20,383	22,732
Loans by the Circuit					0	
Investments with TMCP		209,078		33,685	242,763	
Central Finance Board Deposits	17,531				17,531	348,483
Cash at Bank and in hand	53,103				53,103	34,557
Total current assets	91,017	209,078	0	33,685	333,780	405,772

Current liabilities

Creditors (due in under 1 year)	29,454				29,454	33,604
Grants payable within 2020/21					0	
Total current liabilities	29,454	0	0	0	29,454	33,604
Net current assets/liabilities	61,563	209,078	0	33,685	304,326	372,168

Total assets less current liabilities	659,180	209,078	0	0	33,685	901,943	971,955
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Long term liabilities (due after more than one year)							
Loans to the Circuit					0		
					0		
Net assets	659,180	209,078	0	0	33,685	901,943	971,955

Funds of the Circuit

Funds of the Circuit								
General Fund (Unrestricted)		659,180			659,180	629,519		
Circuit Model Trust Fund (Unrestricted)			209,078		209,078	308,877		
Designated Funds (Unrestricted)				0	0			
Total Unrestricted Funds					868,258	938,396		
Restricted Funds				0	0			
Endowment Funds					33,685	33,559		
Total Funds		659,180	209,078	0	0	33,685	901,943	971,955

Signed

Circuit Support Manager

Thirsk and Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2020

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 are 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 are held for narrower purposes. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the note 12 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 at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic lives by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment. Depreciation on Fixtures is calculated on a straight line basis to write off the assets over their anticipated useful lives.

Investment

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity. The property was revalued on 23rd August 2016 by MW Darwin & Sons Chartered Surveyors.

Debtors and Prepayments

Debtors are largely payments relating to the sale of properties, together with a loan made to a Circuit Church to help with refurbishments.

Creditors

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

Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new SORP.

Thirsk & Northallerton Methodist Circuit
Notes to the Accounts
For The Year Ended 31st August 2020

5. Investment income	Circuit Model			2020 Total	2019 Total
	Unrestricted	Trust Fund	Restricted		
Income from monetary investments	89	2,298	315	2,702	3,480
Rental income	1,152			1,152	832
Total	1,241	2,298	315	3,854	4,312

6. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	115,136	92,903
Total staff costs	115,136	92,903
Average number of staff employed during the year were:	4	4

7. Tangible Fixed Assets

Cost or valuation	Two Manses	Fixtures	Total
	£	£	£
Balance brought forward	534,569	16,229	550,798
Additions at Cost			0
Balance carried forward	534,569	16,229	550,798

Accumulated depreciation:

Balance brought forward	0	11,011	11,011
Depreciation charge for year	0	2,170	2,170
Balance carried forward	0	13,181	13,181

Net book value

Brought forward	534,569	5,218	539,787
Carried forward	534,569	3,048	537,617

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2020

8. Investments

The funds that support the Circuit Model Trust 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.

Analysis of investment movements

	2020	2019
Change in investment values		
Carrying (market) value at beginning of year	60,000	60,000
Net gain/(loss) on revaluation	0	0
Carrying (market) value at end of year	<u>£60,000</u>	<u>£60,000</u>

This investment is represented by a freehold property, which was professionally revalued in 2016 at £60,000

Thirsk And Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2020

9. Analysis of current assets	This year	Last year
Debtors and prepayments	£	£
Other debtors	20,383	22,732
Total debtors and prepayments	<u>20,383</u>	<u>22,732</u>

Analysis of cash at bank

Bank balance held in HSBC Bank (General Account)	37,866	8,983
Bank balance held in Yorkshire Bank (Rental Account)	13,950	12,920
Bank balance held in HSBC Bank (Copier Account)	1,045	526
Petty Cash Account (bank card)	242	247
Total Cash and Bank	<u>53,103</u>	<u>22,676</u>

10. Analysis of current liabilities and long term creditors

Prepaid Assessments	29,454	31,291
Other Creditors	0	2,313
Total Current Liabilities	<u>29,454</u>	<u>33,604</u>

11. Capital Commitments and Contingent Liabilities

At 31st August 2020, The Circuit had the following capital commitments :-

1. A remaining grant of £3,750 to Thirsk Clock to facilitate the opening of a furniture warehouse for the use of disadvantaged adults
2. A project to provide a Circuit Worker for the Elderly for current at an estimated cost of £22,500
3. The agreed 'Grants for Mission' of £23,000

No Contingent liabilities were identified at 31st August 2020

Thirsk & Northallerton Methodist Circuit
Notes To The Accounts (cont'd)
For The Year Ended 31st August 2020

12. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Circuit Model Trust Fund	308,877	2,298	617	101,480	209,078	Work of God in the Circuit
		0			0	
					0	
Totals	308,877	2,298	617	101,480	209,078	

Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
For Circuit Ministers	CFB Managed Mixed Fund	2,722	55	Ministers' Welfare
Various Legacies	CFB Managed Mixed Fund	30,963	315	Income Accumulated
Totals		33,685	370	

Thirsk And Northallerton Methodist 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

Ky Collin

Date

24/5/21

Name of Treasurer

KAREN COLLIN.

Address

CERES SANDHUTTON N.YORKS YO74RW.

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2020 were presented to the Circuit Meeting at its meeting on 11th November 2020 and were approved.

Signature of the Chair of the meeting

W Arthur Harbottle

Date

21/5/2021

Name of the Chair of the meeting

Revd W Arthur Harbottle

**Independent Examiner's Report to the Trustees of the
Thirsk and Northallerton 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.

**Thirsk and Northallerton Methodist Circuit
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 (other than as disclosed below*)

(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.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

MR G DUNCAN FOTHERGILL F.C.C.A.

Signature of independent examiner



Relevant Professional qualification of independent examiner

F.C.C.A.

Name of firm (where appropriate)

SWALESIDE ACCOUNTANCY LTD

Address

Old Rectory, South Kilvington, Thirsk, North Yorkshire YO7 2NL

Date

**Thirsk and Northallerton Methodist Circuit
Circuit Meeting Membership
As At 31st August 2020**

Appendix A

MINISTERS

Rev David Godfrey
Rev Denise Williamson

SUPERNUMERARY MINISTERS

Rev Geoffrey Bruce
Rev Ian Johnson
Rev Michael Webster
Rev Dr Kenneth Carveley
Rev John Sadler
Rev Malcolm Sellars

LAYWORKER

Miss Susan Jarman

CIRCUIT STEWARDS

Mr Derek Smith
Ms Karen Collin
Mr Phil Triffitt (Treasurer)
Mr Alex Lynn (Property)
Mr Barry Martin
Mrs Eileen Wrightson (Safeguarding)

CIRCUIT LOCAL PREACHERS AND WORSHIP LEADERS REPRESENTATIVES

Mrs Kathryn Walker
Mrs Margaret Stevenson
Mrs June Anderson

CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Eileen Wrightson

CIRCUIT MISSION COMMITTEE REPRESENTATIVES

Rev Michael Webster
Mrs Audrey Powell
Mrs Christine Clark

CIRCUIT CHURCH REPRESENTATIVES

Appleton Wiske

Mrs Karen Portsmouth
Mrs Heather Dove
Mrs Ann Preston

Northallerton

Mrs Jill Harker
Mr Bill Harker
Mr Geoff Herbert
Mrs Joan Kennedy

Sowerby

Mrs Dorothy Pedley
Mr Mick Heyworth
Mrs Patricia Mozeley

Borrowby

Mrs Jean Chaplin
Mrs Ida Muxlow
Mrs Elizabeth Clark

Rainton

Mr Tom Appleton
Mrs Sheila Appleton

St James Green, Thirsk

Mrs Judith Walker
Mrs Karen Collin

Brompton

Mr Tony Brown
Mr Barry Martin
Mrs Christine Martin

Romanby

Mr Keith Foster

Prof Peter Brophy

Thornton -Le-Beans

Mrs Brenda Dennison
Mrs Freda Chapman