

The Methodist Church

Middlesbrough & Eston Circuit

Trustees Annual Report

For the Period 1st September 2019 to 31st August 2020

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommendation Practice 2015 as applicable to the Financial Reporting Standard. (FRSSE)

REFERENCE & ADMINISTRATION DETAILS

Charity Name: Middlesbrough & Eston Methodist Circuit

Registered Charity Number: 1133911

Charity's Principal Address: Circuit Office
Nunthorpe Methodist Church
Connaught Road
Nunthorpe
Middlesbrough
TS7 0BP

Telephone: 01642 323924

Email: mbrocircuit@gmail.com

Website: www.middlesbroughandestonmethodistcircuit.org.uk

Auditors: Leonard Bye,
Chartered Accountants,
80 Borough Road
Middlesbrough
TS1 2JN

Bankers: HSBC
60 Albert Road,
Middlesbrough TS1 IRS

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

STRUCTURE, GOVERNANCE & MANAGEMENT

The Middlesbrough & Eston Methodist Circuit forms part of the Darlington District of the Methodist Church (Registered Charity No: 1133814). The Governing Documents are the Deed of Union (1932) and Methodist Church Act (1976)

With effect from 1st February 2010 the Middlesbrough & Eston Methodist Circuit was registered as a Charity with the Charity Commission - Registration number 1133911. The trustees of the Circuit meet regularly, at least 3 times each year, in the Circuit Meeting. This is the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders. During the period covered by this report the Circuit Meeting met on 11th September 2019. The meeting on 17th March 2020 was cancelled due to the Covid 19 Pandemic, and the meeting on 16th September 2020 was done by Zoom.

An 'Executive Committee', known as the 'Circuit Leadership Team', meets on a two monthly basis between Circuit Meetings. It is made up of the Ministers and Stewards of the Circuit. During 2020 CLT meetings were held using Zoom due to the pandemic.

The CLT have created teams to support areas of responsibility across the Circuit.

Team Lead	Team members
Finance : Lesley Duffield	Kay Braithwaite, Pat Barrett
Property: Julie O'Key	Bernard Nixon , Brian Glover
Communications: Anne Smith	Dave Elliott, Elaine Mackintosh
Learning and Development Ruth Lewis	Christopher Wood Archer, Ruth Taylor, Sheila Wallace, Kate Dykes
Social Justice: John Hinton	Jean Nimmo

The Trustees of the Circuit are either ex-officio or appointed by the Church Councils of one of the eight Methodist Churches which make up the Circuit. These Churches are Eston Grange, Grove Hill, Linthorpe Road, Marton, Normanby, Nunthorpe, Trinity and Stainton

The Trustees for 2019/2020 will be:

Rev Susan Greenwood	Superintendent Minister (Chair)
Rev Christopher Wood Archer	Minister
Rev Charity Hamilton	Minister

Rev Leonard Karn

Supernumerary Minister

Mrs Pat Barrett	Circuit Steward	
Mrs Lesley Duffield	Circuit Steward	Treasurer
Mrs Ruth Lewis	Circuit Steward	Learning and Development
Mrs Anne Smith	Senior Circuit Steward	Communications
Mrs Julie O'Key	Circuit Steward	Property and Finance
Mrs Pat Hinton	Circuit Meeting Secretary	
Mrs Lesley Duffield	Circuit Treasurer	
Elaine McIntosh	Lay employee Circuit office	
Mrs Sharon Sewell	Lay Employee	

Ms Amanda Boldison Employee	Lay	Staff were made redundant in January 2020
Mrs Anita Zabrocky Employee	Lay	
Sandra Daniels Employee	Lay	

Mrs Ann Bardsley
Mrs Joan Bennison
Mrs Jean Bird
Mrs Judith Bone
Mrs Maureen Borley
Mrs Kay Braithwaite
Mr Mark Richard Braithwaite
Mr David Bye
Mr Malcolm Carling
Mrs Patricia Carter
Mr Brian Coldwell
Mr E Chibuke
Mrs H Click
Mrs Elsie Dodds
Mrs Kate Dykes
Mr David Elliott
Mrs Catherine Everitt
Mr Brian Glover
Mrs Dawn Harris
Mr J Harris
Mr John Hinton
Mr Keith Johnson
Mrs J Lambert
Mrs Sharon-Kay Kuen Loveridge
Mrs B Lindley

Mr John Martin
Mrs Patricia Margaret Martin
Mrs Doreen Rosemary Mealing
Mrs Elizabeth Milburn
Mrs Barbara Phyllis Morley
Mrs Kathleen Newton
Mr Bernard Nixon
Mrs Julie Dorothy Elizabeth O'Key
Mrs Jean Parker
Mrs Dorothy Hudson
Mrs Michelle Scurrah
Mr Walter Severs
Mrs Kathleen Smithies
Miss Claire Tate
Mrs Margaret Ruth Taylor
Mrs Julie Heather Thomas
Mr John Wilkinson
Mrs Yvonne Cotton
Mrs C Roberts

Trustees from 2019/2020 No Longer Serving

People who are no longer members of the circuit meeting -

Rev Sue Greenwood
Mr Keith Armstrong
Mr Ray Counter
Mrs Joyce Hill
Mr Geoffrey Payne
Mr Bill Reeve
Mrs Dorothy Pearson
Mrs C Womack
Ms A Bolderson

Statement of Trustees Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Middlesbrough & Eston Methodist Circuit and which will enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church and the Charities Act 1993. They are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities. The Trustees are also responsible for the properties owned by the Circuit, namely the our Manses (one of which is rented out to provide a source of income) and the Avenue Church (which has no active congregation) but is operated as a Community Project providing facilities for local residents within the Middlesbrough and Eston area.

Risk Management

The Risk Management arrangements of the Circuit are identified in the Circuit Risk Register and are divided into 4 main risk groups, namely Governance, Operational, Financial and External Risks. The Risk Register was approved by the Circuit Meeting on the 19th June 2014 and is regularly reviewed by the Circuit leadership Team.

Safeguarding

The Circuit has adopted the Statement of Safeguarding Principles agreed by the Methodist Church and the Church of England as identified below:

We are committed to:

- *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.

A Safeguarding Policy was approved by the Circuit Meeting on the 19th March 2019 and will be reviewed annually.

Sources and Management of funds

Circuit Treasurer.

The Circuit Treasurer is Lesley Duffield and her team.

It has been recognised by the Circuit that the roles and responsibilities of the Circuit Treasurer have increased over the last few years. So to that end the Circuit Leadership team has taken the decision to use a professional financial management firm to take on some of the roles of the Circuit Treasurer due to the increasing work load and complexity of the job. The Accountants Leonard Bye has taken on some of the financial management and staffing responsibilities.

Circuit Funds are obtained in a number of ways:

- The Methodist Churches contribute from their weekly offerings — known as the Assessment;
- Grants from other bodies towards the work in the Circuit. These include: Methodist Church Connexional Funds, The Darlington District of the Methodist Church;
- Income from renting out any vacant properties e.g. Manses.

Investment Policy

A Deposit Fund administered by the Central Finance Board of the Methodist Church is utilised to deposit any Circuit General Funds surplus to immediate requirements.

Reserves Policy

It is the current policy of the Circuit Meeting to maintain a basic balance in the reserve of £125,000.

Related Parties

The Middlesbrough & Eston Methodist Circuit maintains close links with:

- The Methodist Asylum Project, Middlesbrough (Registered charity no: 1132820);
- The Linthorpe Road Resource Centre Limited (Registered charity no: 1126421);

Each of these are independent charities with their own boards of trustees and are financially independent of the Methodist Circuit. However, members of staff of these charities have employment contracts through the Middlesbrough & Eston Methodist Circuit.

The circuit also has links with Together Middlesbrough (Reg Charity no.1159355)

OBJECTIVES & ACTIVITIES

Charitable objects:

The purposes of the Methodist Church are the advancement of -

a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;

b) Any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our Circuit Mission:

To Love Christ,
To Grow in Christ,
To Show Christ's love,
To Make Christ known

Our Circuit Vision:

The sense of mission conveyed here can be furthered through a statement of vision which expresses the kind of Circuit we seek to be:

The Middlesbrough and Eston Methodist Circuit seeks to be a connected community united in Christ to pursue our common mission. We are dependent on God's grace and dedicated to God's service. We seek to nurture Christian discipleship which can take root, develop and flourish.

We seek to share our stories of God's love with others in the hope that they too will come to faith. We seek to show Christian love in action in the hope that the vulnerable will grow stronger and that the poor will be helped.

We aim to be passionately committed to:

- God centred worship which is biblically based, doctrinally sound, culturally relevant and accessible to all
- Underpinning our sense of mission with a strong commitment to prayerfulness
- Life-long learning as a fundamental element of our common vocation as disciples of Jesus
- Mutual support, encouragement and care
- Showing God's love for society through practical acts of service
- Sharing our faith with others - always with gentleness and respect
- Helping others to grow in their Christian discipleship.

This is all summarised in a document we have called “Our Compass” which is detailed below:

Our Compass

Pilgrims on a journey often use a compass to help orientate themselves in changing environments and to help them understand the direction that they should travel.

This is our compass.

Who Are We?

We are a connected community of Christ's disciples who worship God with the whole of our lives.

What Defines Us?

Our Passion for Jesus

Why?

Because He first loved us and gives power to our lives

What Are We Here For?

To Love Christ, To Grow in Christ, To Show Christ's Love, and to Make Christ Known

How Do We Live This?

By our prayerful day-by-day devotion to Jesus

By Caring Deeply and Sharing Openly

By serving as part of our communities

By introducing new people to Jesus

What Do We Hope For?

We long to see lives transformed by God's grace as we are prayerfully devoted to Jesus.

We long to discover more of God's love as we share together in churches which are caring and inclusive discipleship communities.

We long to make friends with those around us and serve as good neighbours.

We long to see the church grow as we invite more people to live as disciples of Jesus.

Public Benefit

When planning our activities for the year, the Circuit and the individual Churches are aware of the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Public benefit will be delivered by adherence to our Vision for the work of the Circuit within the area in which we live.

Ministerial Team

Reverend Sue Greenwood is in her final year with this Circuit as she retires in August 2020.

Invitation and stationing

The process of stationing began in September 2019 and we were successful in the first round of stationing. Rev David Godfrey from the Thirsk and Northallerton Circuit was matched with us and an invitation from the Circuit was accepted.

Safeguarding

The safeguarding policy was approved on 16th September 2020 and DBS verification has taken place for key members of the Churches in the Circuit. Further training events have taken place and there will be a rolling programme of training in the Circuit.

The Circuit continues to be vigilant in its application of safeguarding policy and is aware that there are regular updates coming from Central office that need to be incorporated into Circuit policy. Training and update sessions are offered in the Circuit when the need arises.

Risk

The Circuit Meeting agreed a risk strategy which was reviewed by the Circuit Leadership Team in May 2019. The risk assessment will be reviewed this year by the leadership team.

Property

Ormesby Church and Parkside Manse were put on the market in September 2019 and both were sold with contracts exchanged before the end of 2019.

Quinquennial Inspections were completed for Linthorpe Road and Grove Hill Methodist Churches.

Key Activities during the Report Year 2019/2020

The Marriage and Relationship Road

The Marriage and Relationship Road Show was presented at Trinity Methodist Church on October 3rd 2019.

The changes made to church life due to the pandemic

This period has been a year of two halves: of pre and post lockdowns and we have had to re- invent our worshipping life and the role of the churches.

In March 2020 the first lockdown occurred and church meeting for worship ceased.

It was with great sadness that our churches closed for worship and all the other activities and meetings that were part of church life. As we grew accustomed to life with the restrictions presbyters and members looked for other ways to keep in touch with church communities. Many phone calls and emails were made to support the elderly living on their own and families who had children and were involved in home schooling. Keeping in touch through technology became the norm.

Churches actions and responses to the situation varied according to the age of the membership. Our older smaller congregations phoned each other regularly to encourage and support one another.

Churches that usually had contact with many families looked for ways to support them with deliveries of food and school supplies of books, pens and paper. This has become a regular activity and is ongoing through the pandemic.

In the summer of 2020 when we were allowed to reopen property and church stewards made careful plans and preparations to open safely with social distancing and mask wearing obligatory. Congregations were limited and services were shorter without singing. Some churches felt that they could not open safely.

Worship developed for the circuit with online services. Initially these were available to be read or listened to, but with time services were on Zoom which was very much appreciated by congregations. Church business resumed on line with the use of Zoom and this included leadership meetings and Circuit meetings.

Prayer groups, bible study and coffee mornings all became available on Zoom and services could be accessed on line and Facebook. Despite all the restrictions we were still able to worship and the availability of worship using technology and it was felt that there has been an opportunity to reach out to people who wanted to hear the Good News but felt uncomfortable in attending church.

Churches did not abandon all activities they have just had to change to fit the situation.

Trinity Methodist Church

The restrictions of the pandemic from March 2020 required churches to re-evaluate their support for congregations and communities. One of largest projects that we are involved in is “The Feast of Fun” which runs at Trinity Methodist church. It is an ecumenical project to address the needs of families who will struggle to feed their children and themselves in the summer holidays and is supported by “Together better Middlesbrough”. This was hugely successful across the two boroughs and many families had been supported during previous school holidays. The project then changed its activity to delivering food parcels to families in the area. In the summer as restrictions were relaxed the small coffee shop re-opened and became a haven for those living on their own and families who continued to need support.

Linthorpe Road Resource Centre

Following the District review in March 2019 the decision was made that the Linthorpe Road Resource Centre should have Circuit financial support as the penalties for failure to complete the project would be too severe.

Actions:

- Circuit agreed financial support to continue the project
- The two shop areas were refurbished with a grant from MAP so that they could be rented out in 2020 to bring income into the Resource Centre.
- Great efforts were made by the present board of Trustees to invite new members on to the board to re-invigorating leadership and purpose to the Resource centre.
- Lay worker staff had to be made redundant due to the financial situation

Some projects are continuing such as MAP (Methodist Asylum Project) and are well attended and supported. The service Millennium Meals has used the kitchen to prepare and takeout food to people in need throughout the pandemic.

The Circuit wishes to support a Methodist witness and presence in the town centre of Middlesbrough.

Young Sunday

Junior church went onto Zoom! Our young people (those who are at senior school) joined together once a month with Rev Charity Hamilton and other members to share

in worship, bible study and activities. They are making new friends and sharing their experiences of being in a pandemic: A positive story in these dark times.

Christmas

Various acts of witness were shown throughout the circuit. There was an outdoor service and carol singing one cold afternoon, one church made a large frieze and joined in a window display in an area that was doing the Twelve Days of Christmas. A nativity story was created for very young children and put out on Facebook and YouTube and a travelling nativity set visited homes and care homes in Advent. Many other acts of worship were created to celebrate the Christmas story.

Plans for 2020/21

- The pandemic has affected all areas of personal and church life. The next twelve months will be very challenging for many church congregations as we have all been affected financially to varying degrees. Difficult and painful decisions will have to be discussed with the churches as to the sustainability of our present situation. The Circuit Leadership Team had already planned a review process of the “strengths and weakness” of the circuit and this will become more necessary as a result of the pandemic.
- We have been successful through the invitation and stationing committee in maintaining three presbyters within the Circuit. This is becoming more challenging in the present financial climate and the Leadership team are engaging with local treasurers and church stewards to assess the best way forward to sustain our worshipping congregations. There are to be discussions with all involved in the financial needs of the Circuit during this next year.

Darlington District
Circuit number: 13/02

MIDDLESBROUGH & ESTON CIRCUIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
MIDDLESBROUGH & ESTON CIRCUIT
FOR THE YEAR ENDED 31ST AUGUST 2020

I report on the accounts of the charity for the year ended 31st August 2020 which are set out on pages 3 to 8.

Respective responsibilities of the Circuit Meeting and independent examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Regulators. This examination includes a review of the accounting records kept by the Circuit Treasurer and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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

J. E. Shield

Dated: 1st April 2021

J. E. Shield A.C.A
Leonard Bye Limited
Chartered Accountants
80 Borough Road
Middlesbrough
TS1 2JN

MIDDLESBROUGH & ESTON CIRCUIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2020

		<u>2020</u> £	<u>2020</u> £	<u>2020</u> £	<u>2019</u> £
		<u>Restricted</u> <u>Funds</u>	<u>Unrest'd</u> <u>Funds</u>	<u>Totals</u>	<u>Totals</u>
INCOMING RESOURCES	Notes				
Assessments	2		184,425	184,425	180,157
Interest received		2,552	1,042	3,594	1,543
Grants received					-
Letting income			7,271	7,271	(31)
Bequests					-
Other income- Avenue Project			-	-	2,379
Capital Receipts		262,840		262,840	-
Total incoming resources		<u>265,392</u>	<u>192,738</u>	<u>458,130</u>	<u>184,048</u>
Resources expended					
Stipends, salaries and pensions	3		104,935	104,935	92,735
Ministerial associated costs:					
Removals				-	-
Training and stationing				-	-
District Expenses		2,134	45,736	47,870	46,023
Ministerial administration cost:					
Postage and stationery			308	308	520
Telephones			2,678	2,678	1,734
Travel			4,718	4,718	7,227
Removals			2,112	2,112	600
Office functions:					
Office services			11,613	11,613	7,243
Computer expenses				-	-
Printing and stationery	4		281	281	673
Accounting, Bookkeeping & payroll			2,063	2,063	2,685
TMCP administration fee		188	113	301	179
Manse expenses	5		9,738	9,738	11,967
Manse repairs			22,522	22,522	(505)
Other expenses:					
Circuit training			300	300	-
Methodist publishing house			238	238	289
Pulpit supply				-	-
Sundry expenses			926	926	1,091
Evangelism, mission outreach			(955)	(955)	208
Avenue Project			2,528	2,528	-
Chinese Intern			-	-	-
Advertising & Misc expenses		30	270	300	45
Net capital payments					-
Profit on Disposal of Manse			(52,177)	(52,177)	-
Total resources expended		<u>2,352</u>	<u>157,947</u>	<u>160,299</u>	<u>172,714</u>
NET INCOMING/(OUTGOING)		<u>263,040</u>	<u>34,791</u>	<u>297,831</u>	<u>11,334</u>
TRANSFER BETWEEN FUNDS				-	-
RECLASSIFICATION OF FUNDS			(112,915)	(112,915)	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>263,040</u>	<u>(78,124)</u>	<u>184,916</u>	<u>11,334</u>
FUND BALANCES B/FORWARD		<u>87,717</u>	<u>1,608,390</u>	<u>1,696,107</u>	<u>1,684,773</u>
FUND BALANCES C/FORWARD		<u>350,757</u>	<u>1,530,266</u>	<u>1,881,023</u>	<u>1,696,107</u>

MIDDLESBROUGH & ESTON CIRCUIT
BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	£	<u>2020</u> £	£	<u>2019</u> £
FIXED ASSETS					
Tangible assets	6		1,304,262		1,365,000
CURRENT ASSETS					
Debtors and prepayments	7	45,474		55,881	
Central finance board		146,078		139,031	
Model Trust fund		347,991		85,353	
Cash at bank and in hand	9	73,701		93,814	
Endowments and bequests		2,766		2,364	
			<u>616,010</u>	<u>376,443</u>	
CURRENT LIABILITIES					
Creditors	8	39,249		45,336	
NET CURRENT ASSETS					
			<u>576,761</u>		<u>331,107</u>
NET ASSETS					
			<u><u>1,881,023</u></u>		<u><u>1,696,107</u></u>
Financed by:					
ACCUMULATED FUNDS					
Model Trust Fund			347,991		85,353
Endowments & Bequests			2,766		2,364
General funds			1,530,266		1,608,390
			<u><u>1,881,023</u></u>		<u><u>1,696,107</u></u>

L. Duffield

L. Duffield

Dated: 5/3/2021

On behalf of the Circuit Committee

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2019 ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General information and basis of preparation

Middlesbrough & Eston Circuit was registered as a charity with the Charity Commission on 1st February 2010. The charity registration number is 1133911. The charity's principle address is Nunthorpe Methodist Church, Connaught Road, Nunthorpe, Middlesbrough, TS7 0BP.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2015.

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Statements of Recommended Practice (SORP 2005) and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concessions set out in the SORP.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

1.2 Incoming Resources

This represents the grants, assessments and other income receivable during the period.

1.3 Resources Expended

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

1.4 Recognition of income

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2020 ACCOUNTS –continued

2. ASSESSMENTS

	2020	2019
	£	£
Eston Grange	8,168	15,952
Grove Hill	13,701	13,434
Linthorpe Road	6,060	9,475
Marton	30,160	29,750
Normanby	33,684	33,230
Nunthorpe	38,900	38,361
Ormesby	17,430	2,843
Stainton	3,082	2,982
Trinity	30,240	29,640
Avenue	3,000	4,500
	<u>184,425</u>	<u>180,157</u>

3. PAID EMPLOYEES

Staff costs paid during the year were split:

	2020	2019
	£	£
Gross wages, salaries and benefits in kind	77,112	66,377
Employer's National Insurance costs	7,660	6,808
Pension costs	20,163	19,550
	<u>104,935</u>	<u>92,735</u>
Total staff costs	<u>104,935</u>	<u>92,735</u>
Average number of full time equivalent employees	<u>3</u>	<u>3</u>

No member of the management committee received any remuneration in the year for services as a trustee.

No employees received remuneration in excess of £60,000.

4. PAYMENTS TO TRUSTEES

Payments to trustees only included refunds of expenses incurred on behalf of the Circuit (e.g stationery, postage, computer supplies etc)

	2020	2019
	£	£
Total amount paid	<u>281</u>	<u>673</u>
Number of trustees who were paid expenses	<u>2</u>	<u>2</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2020 ACCOUNTS –continued

5. MANSE EXPENSES

	2020	2019
	£	£
Rates	6,658	6,549
Quinquennial inspections	-	1,620
Insurance	3,080	3,798
	<u>9,738</u>	<u>11,967</u>

6. TANGIBLE FIXED ASSETS

	<u>Manses</u>
Cost/Valuation at 1 st September 2019	1,365,000
Additions	-
Disposal	60,738
Cost/Valuation at 31 st August 2020	<u>1,304,262</u>
Depreciation at 1 st September 2019	-
Charge for the year	-
Depreciation 31 st August 2020	<u>-</u>
Net book value at 31 st August 2020	<u>1,304,262</u>

We do not regard the value as being less than cost. We have carried out an impairment review and have decided that the property is not an inalienable asset and so consider that no depreciation is necessary.

7. DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
Debtors and prepayments	2,310	12,717
Linthorpe Road Resource Centre/Wholly Organic	43,164	43,164
	<u>45,474</u>	<u>55,881</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2020 ACCOUNTS –continued

8. CREDITORS

	2020	2019
	£	£
Accruals	8,574	3,613
Benevolent fund 9	1,538	658
Young people & Education Resources	1,166	1,581
Receipts in advance	27,971	39,484
	<u>39,249</u>	<u>45,336</u>

9. CASH AT BANK

Cash at bank includes £35,230 held for the Avenue Project.

10. BENEVOLENT FUND

The uses of these funds are designated by the committee, only for use as deemed appropriate by the Circuit officers to help in situations of hardship. The movement in the funds during the year was as follows:

	£
Balance brought forward at 1 st September 2019	658
Add: Offerings collected at Circuit services	1,330
Less: Fund payment	(450)
	<u>1,538</u>
Balance carried forward at 31 st August 2020	<u>1,538</u>

11. CONTROL

No individual or group controls the Circuit.