



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August

MIDDLESBROUGH & ESTON

Circuit

Registered Charity - Registration number

1133911

DARLINGTON

District No / Circuit No 13nn / nn02

Ministers

REV DAVID GODFREY

REV CHRISTOPHER WOOD ARCHER

REV CHARITY HAMILTON

REV LEONARD KARN

Circuit Stewards

MRS JULIE O'KEY

MR NEIL MAPPLEBECK

MRS ANNE SMITH

MRS DAWN HARRIS

MRS PAT HINTON

Circuit Treasurer

MRS LESLEY DUFFIELD

The Methodist Church

Middlesbrough & Eston Circuit

Trustees Annual Report

For the Period 1st September 2020 to 31st August 2021

The Charity's annual report and accounts for the year ended 31 August 2021 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 1RS

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 meetings on 16th September 2020 and March 9th were done on 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 2020/21 CLT meetings were held using Zoom due to the pandemic. More recently meetings are in Marton Church.

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 & John Hinton	Christopher Wood Archer, Ruth Taylor, Sheila Wallace, Kate Dykes

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 2020/2021 will be:

Rev David Godfrey	Superintendent Minister (Chair)
Rev Christopher Wood Archer	Minister
Rev Charity Hamilton	Minister
Rev Leonard Karn	Supernumerary Minister

Circuit Steward		
Mrs Julie O'Key	Senior Circuit Steward	Property and Finance
Mrs Lesley Duffield	Circuit Steward	Treasurer
Neil Mapplebeck	Circuit Steward	
Mrs Anne Smith	Circuit Steward	Communications
Mrs Dawn Harris	Circuit Steward	

Mrs Pat Hinton	Circuit Meeting Secretary
Mrs Lesley Duffield	Circuit Treasurer
Elaine McIntosh	Lay employee Circuit office
Mrs Sharon Sewell	Lay Employee

Members/Trustees of the Circuit Meeting:

Mrs Ann Bardsley
Mrs P Brown
Mrs P Barrett
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 E Chibuke
Mrs H Click
Mr and Mrs Collett
Mrs Elsie Dodds
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

Mrs Yvonne Cotton
Mrs C Roberts
Mrs G Wildon

Trustees from 2020/2021 No Longer Serving

Mrs J Bennison
Mr B Coldwell
Mrs K Dykes
Mr J Wilkinson
Mrs R Lewis
Mrs J Nimmo

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

We welcomed Rev David Godfrey in September 2020 from the Thirsk and Northallerton Circuit.

Invitation and stationing

At the present time the ministerial team has three presbyters. The normal process would be that in 2022 we would be looking for a new member as the present incumbent Rev Wood Archer would have completed his appointment, however, the Circuit finances showed that we are unable to support three ministers. The circuit finances were presented to Circuit meeting which then voted to reduce staffing to two presbyters.

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

Eston Grange Methodist Church has not re-opened and the members are discussing when to officially announce that they will cease to meet for worship.

Quinquennial Inspections were completed for Trinity (TFFC) and Nunthorpe Methodist Churches and The Avenue Manse(rented).

Linthorpe Road Methodist Church and Resource Centre

Linthorpe Road Church decided ceased to meet for worship in July 2021 and will have their final service in November 2021.

The Chinese church became a member of the Methodist church in 2021 and they meet for worship fortnightly in Linthorpe Road.

The Resource Centre is run by a management team with involvement from the Circuit and it continues to provide services to the community of Middlesbrough.

Key Activities during the Report Year 2020/2021

The Marriage and Relationship Road Show

In the period of Advent the Circuit ministerial team led sessions on the document produced by The Methodist Church "God in Love Unites Us". This was an opportunity to discuss relationships and in particular our Methodist response to same sex marriage.

Changes and Challenges for the Circuit as we emerge from Covid pandemic

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

Some churches opened last summer (2021) following Covid risk assessments. People were welcomed to join again for worship with restrictions on numbers, social distancing and with no singing. As the months have gone on despite other periods of Covid concern we have managed to remain open thanks to the vaccine programme and members choosing to meet with some restrictions.

Congregations have not returned to the pre-covid numbers as some members are vulnerable and choosing to shield and limit their social contacts but there are still opportunities to join on line worship and people are feeling more connected to their friends in church. At Christmas time churches managed celebrations of carol singing and readings by moving outside and taking the opportunity to witness to communities.

Some churches have been significantly affected by the pandemic and so sadly felt unable to reopen due the extra burden that is placed upon worshipping communities with Covid restrictions and aging congregations. Two of our smaller congregations are in the process of ceasing to meet for worship.

During periods of lockdown we had opportunities to meet with the ministerial team in bible study and prayer using Zoom. Churches have also had Church Council meetings using Zoom. The pandemic has shown us that there are online opportunities for mission, prayer and worship and we plan to continue and develop these moments. The move towards online connection is a challenge that the leadership team feels must be met and developed.

The challenges going forward are significant and the leadership team are looking at ways of having conversations with the remaining churches how best to use the resources we have. Change is inevitable and the pandemic has brought the issues of property, membership and finance into sharp focus. We aim to plan for growth rather than drift into slow decline and closure. There are opportunities to develop worship and discipleship and our faith must bear witness to presence of God in our Christian lives.

Within the circuit these are the evidence of continuing mission in the community:

Trinity Methodist Church and Family Friendly Centre

The family centre has continued to support families in the West Middlesbrough area with food and clothes parcel, Christmas packs for the children and with the recent reopening of the coffee shop now a Foodbank Centre. There has been a noticeable need to emotional and mental support following the long periods of isolation due to Covid.

The "Together Better Middlesbrough" initiative continues and the families are visited regularly with food and help with school uniforms.

The Centre has a garden area and there are some members who are keen gardeners. Funding has been sort and the plan is to develop a community garden.

Other groups and activities are in progress as the Covid restrictions are lifted.

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 continues to financial support to continue the project
- The two shop areas have been refurbished and are now rented out
- 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.

Some projects are continuing such as MAP (Methodist Asylum Project) and are well attended and supported. The need for MAP has increased due to the effects of the pandemic and the Circuit feels this is a vital service in Middlesbrough and the local area,

The service Millennium Meals has used the kitchen to prepare and takeout food to people in need throughout the pandemic.

Junction 42 works with ex-offenders throughout the North East and Scotland to support new Christians in their Christian journey. They are developing their network in Middlesbrough meeting at Linthorpe Road.

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

The Avenue Project

The Avenue Methodist Church is the responsibility of the Circuit as it does not have a worshipping Methodist community. However there are a number of groups that meet their including the Congolese Church so that there is a Christian witness on the site. The groups are charged rent and the building is self-sustaining at this time. The Leadership team will need to address the management and the role of this project in the life the Circuit over the next 3-4 years.

Young Sunday

There are 12 children who still meet on Zoom as part of Young Sunday. They met at the beach in the summer with BBQ and treats for all.

Christmas

Various acts of witness were shown throughout the circuit. There was an outdoor service and carol singing one cold afternoon 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 2021/22

- The pandemic has affected all areas of personal and church life. Difficult and painful decisions will have to be discussed with the churches as to the sustainability of our present situation. The Circuit Leadership Team has been led in its review process by the Chairman of the District and the Ministerial team and a plan to review the remaining churches in the Circuit is in progress.
- The Circuit will continue discussion with churches to address concerns and to examine productive ways forward.
- The team is aware that change is essential and that the presentation of worship in churches and in the online environment is a process that must be embraced and developed.

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 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		184	1,093		1		1,278
3 Income from investment properties							0
4 Assessments on Churches		138,226					138,226
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		6,965					
8 Total income		145,375	1,093	-	1	-	146,469
Expenditure							
9 Grants and donations		6,000					6,000
10 Salaries and associated costs		107,680					107,680
11 Property maintenance		15,590					15,590
12 Connexional assessment & model trust levy			18,045				18,045
13 District Assessment & Levy		44,820					44,820
14 Depreciation							0
15 Office expenses		21,315					21,315
16 Other outgoings		34,503					34,503
17 Total charitable expenditure		229,908	18,045	0	0	0	247,953
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on Manse disposal							0
20 Net income/(expenditure)		-84,533	-16,952	0	1	0	-101,484
21 Transfers between funds		50,000	50,000				0
22 Reclassification of funds							0
23 Net movement in funds		-34,533	-66,952	0	1	0	-101,484
24 Total funds brought forward		1,530,266	347,991		2,766		1,881,023
25 Total funds carried forward		1,495,733	281,039	-	2,767	-	1,779,539

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20	
	£	£	£	£	£	£	£	
Fixed Assets								
Circuit Manses & Equipment	1,304,262					1,304,262	1,304,262	R
Investment properties						0		R
Investments						0		
Total fixed assets	1,304,262	0	0	0	0	1,304,262	1,304,262	
Current Assets								
Debtors	1,675					1,675	30,310	S
Loans by the Circuit	15,164					15,164	15,164	
Investments with TMCP		281,040		2,768		283,808	350,757	T
Central Finance Board Deposits	122,198					122,198	146,078	
Cash at Bank and in hand	86,739					86,739	73,701	
Total current assets	225,776	281,040	0	2,768	0	509,584	616,010	
Current liabilities								
Creditors (due in under 1 year)	34,307					34,307	39,249	U
Grants payable within 2018-19						0	0	V
Total current liabilities	34,307	0	0	0	0	34,307	39,249	
Net current assets/liabilities	191,469	281,040	0	2,768	0	475,277	576,761	
Total assets less current liabilities	1,495,731	281,040	0	2,768	0	1,779,539	1,881,023	
Long term liabilities (due after more than one year)								
Grants payable after 2018-19						0		V
Loans to the Circuit						0		
Net assets	1,495,731	281,040	0	2,768	0	1,779,539	1,881,023	W
Funds of the Circuit								
General Fund (Unrestricted)	1,495,731					1,495,731	1,608,390	W
Circuit Model Trust Fund (Unrestricted)		281,040				281,040	85,353	
Designated Funds (Unrestricted)			0			0		
Total Unrestricted Funds						1,776,771	1,693,743	
Restricted Funds				2,768		2,768	2,364	
Endowment Funds					0	0		
Total Funds	1,495,731	281,040	0	2,768	0	1,779,539	1,696,107	

Signed

Circuit Treasurer

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

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.

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

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The Manse buildings is shown in the accounts at 2020 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors are made up of sundry debtors and loans owing from Linthorpe Road Resource Centre.

Creditors

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

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	2	2
Total amount	£230	£281

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2020/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	2,283	1,223
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	1,110	840

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs
Total staff costs

	2020/21	2019/20
£	78,940	77,112
£	7,900	7,660
£	20,840	20,163
£	107,680	104,935

Average number of full-time equivalent employees in the year were:

	2020/21	2019/20
	3	3

7 Capital Commitments and Contingent Liabilities

At the 31st August 2020 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

8 For information only Money received and passed on to External Organisations

	2020/21	2019/20
	£	£
Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	0	0
Balance carried forward	0	0

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manises £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,304,262	0	0		1,304,262
Additions		0				
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,304,262		0		1,304,262

Accumulated depreciation

Balance brought forward				00		
Depreciation charge for year (-)				0		
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward				0		

Net book value

Brought forward	0	1,304,262	0	0		1,304,262
Carried forward	0	1,304,262	0	0		1,304,262

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds

2020-21

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	1,538	90	-352		1,276	
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource centre	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	1,538	90	-352		1,276	

Comparative analysis of restricted and designated funds 2019-2020

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	658	1,330	-450		1,538	Support for individuals in specific need
Development Fund	0	0	0		0	Available for funding outreach and development work
Circuit resource Fund	0	0	0		0	Fund designated for the maintenance of the centre.
Totals	658	1,330	-450		1,538	

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

L Duffield

Date

31/03/22

Name of Treasurer

LESLEY DUFFIELD

Address

14 CRANFORD GARDENS, ACKLAM
MIDDLESBROUGH TS 5 8AQ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug
will be* presented to the Circuit Meeting at its meeting on

were, or

and were approved.

Signature of the Chair of
the meeting

David Godfrey

Name of the Chair of the
meeting

Rev DAVID GODFREY .

Date

9th March 2022

Independent Examiner's Report to the Trustees of the

MIDDLESBROUGH & ESTON

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 2016 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.

* Please delete or circle as appropriate

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

MRS J E SHIELD

Signature of independent examiner

J. Shield.

Relevant Professional qualification of independent examiner

FCA

Name of firm (where appropriate)

LEONARD RYE LIMITED

Address

80 BOROUGH ROAD
MIDDLEBROUGH
TS1 2JN

Date

29/3/2022

* Please delete or circle as appropriate

Darlington District
Circuit number:13/02

MIDDLESBROUGH & ESTON CIRCUIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
MIDDLESBROUGH & ESTON CIRCUIT
FOR THE YEAR ENDED 31ST AUGUST 2021

I report on the accounts of the charity for the year ended 31st August 2021 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. Shield

Dated: 29th March 2022

J. E. Shield F.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 2021

		<u>2021</u> £	<u>2021</u> £	<u>2021</u> £	<u>2020</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		138,226	138,226	184,425
Interest received		1,094	184	1,278	3,594
Grants received			-	-	-
Letting income			6,965	6,965	7,271
Capital Receipts			-	-	262,840
Total incoming resources		<u>1,094</u>	<u>145,375</u>	<u>146,469</u>	<u>458,130</u>
Resources expended					
Stipends, salaries and pensions	3		107,680	107,680	104,935
Ministerial associated costs:					
Removals			-	-	-
Training and stationing			-	-	-
District Expenses			44,820	44,820	47,870
Ministerial administration cost:					
Postage and stationery			377	377	308
Telephones			2,522	2,522	2,678
Travel			1,803	1,803	4,718
Removals			-	-	2,112
Office functions:					
Office services			12,990	12,990	11,613
Printing and stationery	4		230	230	281
Accounting, Bookkeeping & payroll			3,393	3,393	2,063
TMCP administration fee		696	-	696	301
CMTF Contribution		17,349	-	17,349	-
Manse expenses	5		9,856	9,856	9,738
Manse repairs			5,734	5,734	22,522
Other expenses:					
Circuit training			-	-	300
Methodist publishing house			348	348	238
Pulpit supply			-	-	-
Sundry expenses			46	46	926
Evangelism, mission outreach			1,000	1,000	(955)
Avenue Project			2,459	2,459	2,528
Advertising & Misc expenses			-	-	300
Outreach Worker Grant	12		6,000	6,000	-
Legal & Professional Fees			2,650	2,650	-
Loans written off	13		28,000	28,000	-
Net capital payments			-	-	-
Profit on Disposal of Manse			-	-	(52,177)
Total resources expended		<u>18,045</u>	<u>229,908</u>	<u>247,953</u>	<u>160,299</u>
NET INCOMING/(OUTGOING)		<u>(16,951)</u>	<u>(84,533)</u>	<u>(101,484)</u>	<u>297,831</u>
TRANSFER BETWEEN FUNDS		<u>(50,000)</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
RECLASSIFICATION OF FUNDS				<u>-</u>	<u>(112,915)</u>
NET MOVEMENT IN FUNDS		<u>(66,951)</u>	<u>(34,533)</u>	<u>(101,484)</u>	<u>184,916</u>
FUND BALANCES B/FORWARD		<u>350,757</u>	<u>1,530,266</u>	<u>1,881,023</u>	<u>1,696,107</u>
FUND BALANCES C/FORWARD		<u>283,806</u>	<u>1,495,733</u>	<u>1,779,539</u>	<u>1,881,023</u>

MIDDLESBROUGH & ESTON CIRCUIT
BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	£	<u>2021</u> £	£	<u>2020</u> £
FIXED ASSETS					
Tangible assets	6		1,304,262		1,304,262
CURRENT ASSETS					
Debtors and prepayments	7	16,839		45,474	
Central finance board		122,198		146,078	
Model Trust fund		281,040		347,991	
Cash at bank and in hand	9	86,739		73,701	
Endowments and bequests		2,768		2,766	
			<u>509,584</u>	<u>616,010</u>	
CURRENT LIABILITIES					
Creditors	8	34,307		39,249	
			<u>475,277</u>	<u>576,761</u>	
NET CURRENT ASSETS					
			<u>1,779,539</u>	<u>1,881,023</u>	
NET ASSETS					
Financed by:					
ACCUMULATED FUNDS					
Model Trust Fund			281,040		347,991
Endowments & Bequests			2,766		2,766
General funds			1,495,733		1,530,266
			<u>1,779,539</u>	<u>1,881,023</u>	

L Duffield

Dated: 3/03/2022

On behalf of the Circuit Committee

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2021 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) in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, 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 2019) 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.

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 2021 ACCOUNTS –continued

2. ASSESSMENTS

	2021 £	2020 £
Eston Grange	7,000	8,168
Grove Hill	-	13,701
Linthorpe Road	6,090	6,060
Marton	31,064	30,160
Normanby	20,250	33,684
Nunthorpe	39,678	38,900
Ormesby	-	17,430
Stainton	3,144	3,082
Trinity	31,000	30,240
Avenue	-	3,000
	<u>138,226</u>	<u>184,425</u>

3. PAID EMPLOYEES

Staff costs paid during the year were split:

	2021 £	2020 £
Gross wages, salaries and benefits in kind	78,940	77,112
Employer's National Insurance costs	7,900	7,660
Pension costs	20,840	20,163
	<u>107,680</u>	<u>104,935</u>
Total staff costs	<u>107,680</u>	<u>104,935</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)

	2021 £	2020 £
Total amount paid	230	281
	<u>1</u>	<u>2</u>
Number of trustees who were paid expenses	<u>1</u>	<u>2</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2021 ACCOUNTS –continued

5. MANSE EXPENSES

	2021	2020
	£	£
Rates	6,636	6,658
Quinquennial inspections	-	-
Insurance	3,220	3,080
	<u>9,856</u>	<u>9,738</u>

6. TANGIBLE FIXED ASSETS

	<u>Manses</u>
Cost/Valuation at 1 st September 2020	1,304,262
Additions	-
Disposal	<u>-</u>
Cost/Valuation at 31 st August 2021	<u>1,304,262</u>
Depreciation at 1 st September 2020	-
Charge for the year	<u>-</u>
Depreciation 31 st August 2021	<u>-</u>
Net book value at 31 st August 2021	<u><u>1,304,262</u></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

	2021	2020
	£	£
Debtors and prepayments	1,675	2,310
Linthorpe Road Resource Centre/Wholly Organic	15,164	43,164
	<u>16,839</u>	<u>45,474</u>

8. CREDITORS

	2021	2020
	£	£
Accruals	3,880	8,574
Benevolent fund 9	1,276	1,538
Young people & Education Resources	753	1,166
Receipts in advance	28,398	27,971
	<u>34,307</u>	<u>39,249</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2021 ACCOUNTS –continued

9. CASH AT BANK

Cash at bank includes £32,771 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 2020	1,538
Add: Offerings collected at Circuit services	90
Less: Fund payments	(352)
	<hr/>
	(262)
Balance carried forward at 31 st August 2021	<hr/> <u>1,276</u>

11. CONTROL

No individual or group controls the Circuit.

12. GRANT TO TFFC

The Circuit have agreed to give TFFC a total grant of £30,000 payable over 5 years. A total of £6,000 was paid in the year to 31st August 2021 with the remaining balance of £24,000 payable over the next 4 years.

13. LOANS WRITTEN OFF

Loans written off were £28,000 owed from Linthorpe Road Resource Centre. It was agreed by the board of trustees of Middlesbrough and Eston Circuit that these were to be written off this year.