



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)

for the year ended 31 August 2024

MIDDLESBROUGH & ESTON

Circuit

Registered Charity - Registration number

1133911

District No / Circuit No 13 nn / nn 02

Ministers

REV. DAVID GODFREY
REV. CHARITY HAMILTON
REV. JOHN HOWARD-NORMAN

Circuit Stewards

MR NEIL MAPPLE BECK
MRS JULIE O'KEY
MRS DAWN HARRIS
MRS JULIE THOMAS

Circuit Treasurer

MRS LESLEY DUFFIELD

The Methodist Church

Middlesbrough & Eston Circuit

Trustees Annual Report

For the Period 1st September 2023 to 31st August 2024

The Charity's annual report and accounts for the year ended 31 August 2024 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 twice each year, in the Circuit Meeting. This is the ultimate decision-making body of the Circuit, operating under the terms of Methodist Standing Orders. The circuit meetings were held on September 15th 2022 and March 8th 2023.

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. Meetings are held at 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:	Dave Elliott, Elaine Mackintosh
Learning and Development	John Hinton

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

The Trustees for 2023/2024 will be:

Rev David Godfrey	Superintendent Minister (Chair)
Rev Charity Hamilton	Minister
Rev John Howard Norman	Minister
Rev Leonard Karn	Supernumerary Minister

Circuit Stewards

Mrs Julie O'Key	Circuit Steward	Property and Finance
Mrs Lesley Duffield	Circuit Steward	Treasurer
Neil Mapplebeck	Circuit Steward	
Mrs Dawn Harris	Circuit Steward	
Julie Thomas	Circuit Steward	

Mrs Pat Hinton
Circuit Meeting:

Circuit Meeting Secretary **Members/Trustees of the**

Members of Circuit Meeting – for the Connexional year September 2023 – August 2024

Mrs P Barratt
Mrs J Bone
Mrs K Braithwaite
Mr M Braithwaite
Mrs P Brown
Mr D Bye
Mrs P Carter
Mrs L Duffield
Mr D Elliott
Mr B Glover
Rev D Godfrey
Rev C Hamilton
Mrs D Harris
Mr J Harris
Mr J Hinton
Mrs P Hinton – as secretary
Rev J Howard Norman
Mr K Johnson
Rev L Karn
Mrs J Lambert
Mrs R Lewis
Mrs S Loveridge
Rev T Luk
Mr D Lyness – added March 2024
Mr N Mapplebeck
Mr N Marsh – added March 2024
Mr J Martin
Mrs P Martin
Mrs D Mealing
Mrs E Milburn
Mr B Nixon
Mrs J O'Key
Mrs C Roberts
Mrs M Scurrah
Mrs J Sivills
Mrs C Tate
Mrs R Taylor
Mrs J Thomas
Mrs G Wildon
Dr C Ukeje-Eloagu

Trustees from 2023/2024 No Longer Serving

The following were removed as reps to the meeting on 31st August 2023.

Mrs B Lindsey
Mrs A Bardsey
Mr P French
Mrs J Bye
Mrs Y Cotton

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 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

A Safeguarding Policy was approved by the Circuit Meeting on the 14th September 2023 and is 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 is independent charity 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 and Cleveland (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 remain dependent on God's grace, dedicated to his service, and underpin our common life with prayer and worship. 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 also seek to show Christian love in action in support of those who are forgotten, vulnerable or marginalised in our communities. Also see www.memc.uk .

We are embracing and developing our thinking around “The Methodist Way of Life” and so focusing on Worship, Service, Learning and Caring, and Evangelism. As a Circuit we seek to encourage initiatives which connect church and community and which place us alongside those from whom we have become distant for several generations. We also have a deep concern for those who stand on the edge of ‘normal’ society and who struggle to fit in economically and in other ways.

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

The Superintendent Minister is Rev David Godfrey. The other member of the Circuit team is Rev Charity Hamilton and Rev John Howard Norman.

Invitation and stationing

Rev Charity Hamilton has had her invitation extended by a further two years to August 2026. In her new appointment she will focus most of her efforts on town centre mission and ministry. There has been a welcoming service at Linthorpe Road to inaugurate this new venture.

Lay Employees

Elaine McIntosh	Lay employee Circuit office
Mrs Sharon Sewell	Lay Employee
Andrew Glazebrook	Lay Employee

Safeguarding

The safeguarding policy was approved on 14th September 2023 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. The risk assessment will be reviewed this year by the leadership team.

Property

Quinquennial Inspection was completed for Grove Hill Church.

Properties reported in good order with no major repairs required.

Linthorpe Road Methodist Church and Resource Centre

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

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. As part of the Linthorpe Road premises there are two shop units that have been refurbished and are now rented out. This has added to the income of the Resource centre.

Key Activities during the Report Year 2023/2024

Churches have been active in reaching out to their local communities. The church café at Trinity is well supported and the play group at Nunthorpe is thriving.

Circuit Review Project

We have asked churches to be active in reviewing our calling and we hope that investigating the Methodist way of Life message we can encourage new projects and forms of worship. This is an on-going process which we hope will give us a pathway for the future.

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 parcels. The extension of the kitchen and café has been welcomed and well used by the local community. There is a Foodbank at the centre and they are supported by donations of food and money from other churches in the Circuit .

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.

Grove Hill Methodist Church

The church has just been awarded a Bronze certificate as an Eco Church and this was officially presented by the Chair of District Rev Richard Andrew.

Linthorpe Road Resource Centre

Linthorpe Road Resource Centre has completed its project that was funded initially by the EU.

There is now a new initiative led by Rev Charity Hamilton to develop an inner town presence and to continue connections with the University.

Actions:

- The two shop areas are rented out

MAP (Methodist Asylum Project) is well attended and supported. The need for MAP is more vital than ever with ongoing financial pressures on the cost of living and the Circuit feels this is a vital service in Middlesbrough and the local area.

The leader of the project is Billy Barnes. The need for MAP has increased due to more asylum seekers residing in Middlesbrough and the adjoining borough.

Connect/Junction 42

Connect/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 Methodist Centre.

The Avenue Project

The Avenue Methodist Church is the responsibility of the Circuit. At the Circuit meeting it was agreed that then church and premises will be sold. This is still ongoing.

Nunthorpe Methodist Church

The Christmas celebration included a Carol Service in the open air on Christmas Eve continues to be well attended by the local community. A request from older members

for an "inside "carol service due to weather conditions will be included in next year's plan.

Families in the play group were offered the opportunity to be involved in the Travelling Nativity and this was well supported.

Plans for 2023/24

Nunthorpe is looking at employing a Family and Childrens' worker in the next 12 months and also having a feasibility study of the church premise to create a more flexible worship space.

There is also a circuit need to develop more Eco- churches as the Connexional plans " Action for Hope" are for The Methodist Church to be working towards being carbon neutral by 2030.

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 2023-24
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		8,025	9,801		5		17,831
3 Income from investment properties							0
4 Assessments on Churches		125,091					125,091
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		13,678					13,678
8 Total income		146,794	9,801	-	5	-	156,600
Expenditure							
9 Grants and donations		11,000					11,000
10 Salaries and associated costs		65,567					65,567
11 Property maintenance		56,668					56,668
12 Connexional assessment & model trust levy			7,240				7,240
13 District Assessment & Levy		38,000	555				38,555
14 Depreciation							0
15 Office expenses		21,157					21,157
16 Other outgoings		23,699					23,699
17 Total charitable expenditure		216,091	7,795	0	0	0	223,886
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on Manse disposal							0
20 Net income/(expenditure)		-69,297	2,006	0	5	0	-67,286
21 Transfers between funds		20,000	- 20,000				0
22 Reclassification of funds							0
23 Net movement in funds		-49,297	-17,994	0	5	0	-67,286
24 Total funds brought forward		1,538,827	194,792		2,790		1,736,409
25 Total funds carried forward		1,489,530	176,798	-	2,795	-	1,669,123

Balance Sheet as at 31 August 2024

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23	
	£	£	£	£	£	£	£	
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	1,218					1,218	3,908	S
Loans by the Circuit						0	0	
Investments with TMCP		176,798		2,795		179,593	197,582	
Central Finance Board Deposits	155,150					155,150	157,015	T
Cash at Bank and in hand	64,640					64,640	108,918	
Total current assets	221,008	176,798	0	2,795	0	400,601	467,423	
Current liabilities								
Creditors (due in under 1 year)	35,740					35,740	35,276	U
Grants payable						0	0	V
Total current liabilities	35,740	0	0	0	0	35,740	35,276	
Net current assets/liabilities	185,268	176,798	0	2,795	0	364,861	432,147	
Total assets less current liabilities	1,489,530	176,798	0	2,795	0	1,669,123	1,736,409	
Long term liabilities (due after more than one year)								
Grants payable after 2018-19						0		V
Loans to the Circuit						0		
						0		
Net assets	1,489,530	176,798	0	2,795	0	1,669,123	1,736,409	W
Funds of the Circuit								
General Fund (Unrestricted)	1,489,530					1,489,530	1,538,827	W
Circuit Model Trust Fund (Unrestricted)		176,798				176,798	194,792	
Designated Funds (Unrestricted)			0			0	0	
Total Unrestricted Funds						1,666,328	1,733,619	
Restricted Funds				2,795		2,795	2,790	
Endowment Funds					0	0	0	
Total Funds	1,489,530	176,798	0	2,795	0	1,669,123	1,736,409	

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

	2023/24	2022/23
Number of Trustees	2	2
Total amount	£262	£280

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	2,227	1,860
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	910	840

6 Paid employees

Staff Costs paid during the year were:

	2023/24	2022/23
Gross wages, salaries and benefits in kind	£ 50,582	21,807
Employer's National Insurance costs	£ 5,488	5,843
Pension costs	£ 9,497	13,375
Total staff costs	£ 65,567	41,025

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

	3	3
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7 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

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

	2023/24	2022/23
	£	£
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				0
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,304,262		0		1,304,262

Accumulated depreciation

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

2023-24

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	1,226	40	0		1,266	
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	1,226	40	0		1,266	

Comparative analysis of restricted and designated funds 2022-2023

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	1,226	0	0		1,226	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	1,276	0	0		1,226	

Circuit
DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 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

12/3/2025

Name of Treasurer

LESLEY DUFFIELD

Address

14 CRANFORD GARDENS, ACKLAM
MIDDLEBROUGH TS5 8AQ.

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2024 were, or will be* presented to the Circuit Meeting at its meeting on

and were approved.

Signature of the Chair of
the meeting

David Godfrey

Name of the Chair of the
meeting

Revd DAVID GODFREY

Date

12th March 25

Independent Examiner's Report to the Trustees of the

MIDDLEBROUGH & ESTON

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 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 BA FCA.

Signature of independent examiner

J. Shield.

Relevant Professional qualification of independent examiner

FCA.

Name of firm (where appropriate)

LEONARD BYE LIMITED

Address

80 BOROUGH ROAD
MIDDLESBROUGH
TS1 2JN

Date

27/03/2025

* Please delete or circle as appropriate

**Darlington District
Circuit number:13/02**

MIDDLESBROUGH & ESTON CIRCUIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF

MIDDLESBROUGH & ESTON CIRCUIT

FOR THE YEAR ENDED 31ST AUGUST 2024

I report on the accounts of the charity for the year ended 31st August 2024 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

Dated: 27th March 2025

Mrs J. E. Shield BA FCA
Leonard Bye Limited
Chartered Accountants
80 Borough Road
Middlesbrough
TS1 2JN

MIDDLESBROUGH & ESTON CIRCUIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024

		<u>2024</u> £	<u>2024</u> £	<u>2024</u> £	<u>2023</u> £
		<u>Restricted</u> <u>Funds</u>	<u>Unrest'ed</u> <u>Funds</u>	<u>Totals</u>	<u>Totals</u>
INCOMING RESOURCES	Notes				
Assessments	2	-	125,091	125,091	123,912
Interest received		9,807	8,024	17,831	10,622
Grants received		-	-	-	-
Letting income		-	13,678	13,678	(357)
Capital Receipts		-	-	-	18,573
Other Income		-	-	-	9,355
Total incoming resources		<u>9,807</u>	<u>146,793</u>	<u>156,600</u>	<u>162,105</u>
Resources expended					
Stipends, salaries and pensions	3	-	65,567	65,567	41,025
District Expenses		7,240	38,000	45,240	46,453
Ministerial administration cost:					
Postage and stationery		-	183	183	122
Telephones		-	1,424	1,424	1,819
Travel		-	2,697	2,697	1,927
Office functions:					
Office services		-	13,463	13,463	13,661
Printing and stationery	4	-	253	253	280
Accounting, Bookkeeping & payroll		-	3,137	3,137	2,700
TMCP administration fee		555	-	555	624
Bank Charges		-	146	146	128
Manse expenses	5	-	9,762	9,762	11,884
Manse repairs		-	16,300	16,300	1,358
Other expenses:					
Methodist publishing house		-	282	282	251
Pulpit supply		-	-	-	-
Sundry expenses		-	174	174	165
Avenue Project		-	23,097	23,097	(6,685)
Advertising & Misc expenses		-	-	-	-
Outreach Worker Grant		-	6,000	6,000	6,000
Legal & Professional Fees		-	-	-	(4,418)
Grants Paid out		-	5,000	5,000	12,500
Eston Grange		-	30,606	30,606	-
Total resources expended		<u>7,795</u>	<u>216,091</u>	<u>223,886</u>	<u>129,794</u>
NET INCOMING/(OUTGOING)		<u>2,012</u>	<u>(69,298)</u>	<u>(67,286)</u>	<u>32,311</u>
TRANSFER BETWEEN FUNDS		(20,000)	20,000	-	-
RECLASSIFICATION OF FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(17,988)</u>	<u>(49,298)</u>	<u>(67,286)</u>	<u>32,311</u>
FUND BALANCES B/FORWARD		<u>197,581</u>	<u>1,538,828</u>	<u>1,736,409</u>	<u>1,704,098</u>
FUND BALANCES C/FORWARD		<u>179,593</u>	<u>1,489,530</u>	<u>1,669,123</u>	<u>1,736,409</u>

MIDDLESBROUGH & ESTON CIRCUIT
BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	£	<u>2024</u> £	£	<u>2023</u> £
FIXED ASSETS					
Tangible assets	6		1,304,262		1,304,262
CURRENT ASSETS					
Debtors and prepayments	7	1,218		3,908	
Central finance board		155,150		157,015	
Model Trust fund		176,798		194,792	
Cash at bank and in hand	9	64,640		108,917	
Endowments and bequests		2,795		2,791	
			<u>400,601</u>	<u>467,423</u>	
CURRENT LIABILITIES					
Creditors	8	35,740		35,276	
NET CURRENT ASSETS					
			<u>364,861</u>	<u>432,147</u>	
NET ASSETS					
			<u><u>1,669,123</u></u>	<u><u>1,736,409</u></u>	
Financed by:					
ACCUMULATED FUNDS					
Model Trust Fund			176,798		194,792
Endowments & Bequests			2,795		2,791
General funds			1,424,530		1,473,826
Revaluation Reserve			65,000		65,000
			<u><u>1,669,123</u></u>	<u><u>1,736,409</u></u>	

Mrs L Duffield

Dated: 12th March 2025

On behalf of the Circuit Committee

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2024 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.

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 2024 ACCOUNTS –continued

2. ASSESSMENTS

	2024	2023
	£	£
Grove Hill	11,000	9,000
Marton	32,897	32,252
Normanby	8,364	10,160
Nunthorpe	42,230	41,200
Stainton	1,600	3,300
Trinity	26,000	25,000
Avenue Community Project	3,000	3,000
	<hr/>	<hr/>
	125,091	123,912
	<hr/> <hr/>	<hr/> <hr/>

3. PAID EMPLOYEES

Staff costs paid during the year were split:

	2024	2023
	£	£
Gross wages, salaries and benefits in kind	60,704	70,442
Employer's National Insurance costs	5,488	5,843
Pension costs	9,497	13,375
Sickpay Refund	(10,122)	(48,635)
	<hr/>	<hr/>
Total staff costs	65,567	41,025
	<hr/> <hr/>	<hr/> <hr/>
Average number of full time equivalent employees	3	3
	<hr/> <hr/>	<hr/> <hr/>

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)

	2024	2023
	£	£
Total amount paid	253	280
	<hr/> <hr/>	<hr/> <hr/>
Number of trustees who were paid expenses	1	1
	<hr/> <hr/>	<hr/> <hr/>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2024 ACCOUNTS –continued

5. MANSE EXPENSES

	2024	2023
	£	£
Rates	5,380	5,432
Quinquennial inspections	-	2,280
Insurance	4,382	4,172
	<hr/>	<hr/>
	9,762	11,884
	<hr/> <hr/>	<hr/> <hr/>

6. TANGIBLE FIXED ASSETS

	<u>Manses</u>
Cost/Valuation at 1 st September 2023	1,304,262
Additions	-
Disposal	<hr/>
Cost/Valuation at 31 st August 2024	1,304,262
	<hr/>
Depreciation at 1 st September 2023	-
Charge for the year	-
	<hr/>
Depreciation 31 st August 2024	-
	<hr/> <hr/>
Net book value at 31 st August 2024	1,304,262
	<hr/> <hr/>

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

	2024	2023
	£	£
Debtors and prepayments	1,218	3,908
	<hr/>	<hr/>
	1,218	3,908
	<hr/> <hr/>	<hr/> <hr/>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2024 ACCOUNTS –continued

8. CREDITORS

	2024	2023
	£	£
Accruals	2,660	3,481
Benevolent fund 10	1,267	1,226
Young people & Education Resources	(395)	46
Receipts in advance	32,208	30,523
	<hr/>	<hr/>
	35,740	35,276
	<hr/>	<hr/>

9. CASH AT BANK

Cash at bank includes £17,830 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 2023	1,226
Add: Offerings collected at Circuit services	40
Less: Fund payments	-
	<hr/>
	40
	<hr/>
Balance carried forward at 31 st August 2024	1,266
	<hr/>

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 fourth Payment of £6,000 was paid in the year to 31st August 2024 with the remaining balance of £6,000 payable in the next year.