



THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2025

MIDDLESBROUGH & ESTON

Circuit

Registered Charity - Registration number

1133911

District No / Circuit No 13 nn / nn02

Ministers

REV DAVID GODFREY
REV CHARITY HAMILTON
REV JOHN HOWARD-NORMAN

Circuit Stewards

NEIL MAPPLEBECK
DAWN HARRIS
JULIE THOMAS

Circuit Treasurer

MRS LESLEY DUFFIELD

The Methodist Church

Middlesbrough & Eston Circuit

Trustees Annual Report

For the Period 1st September 2024 to 31st August 2025

The Charity's annual report and accounts for the year ended 31 August 2025 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. The circuit meetings were held on September 11th 2024 and March 12th 2025 and 18th June 2025.

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
Stationing lead	Julie Thomas
Finance : Lesley Duffield	Kay Braithwaite
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 2024/2025 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 Lesley Duffield	Circuit Steward	Treasurer
Neil Mapplebeck	Circuit Steward	
Mrs Dawn Harris	Circuit Steward	
Mrs Julie Thomas	Circuit Steward	

Members/Trustees of the Circuit Meeting:

Chibuki E
Mrs C Roberts
Mrs Y Cotton
Mrs D Mealing
Mrs J Thomas
Mrs G Wilsdon
Mr J Martin
Mrs L Martin
Sharon Loveridge

Mr K Johnson
Mrs P Brown
Mrs J Sivills
Mr N Marsh

Mrs K Braithwaite

Mrs J Lambert
Mr D Bye
Miss C Tate
Mrs A Bardsley
Mr P French

Mrs P Carter
Mrs M Scurrah
Mr B Nixon
Mr J Harris

Mr D Elliott
Mrs R Taylor
Mrs P Hinton
Mrs J Bone
Mr M Braithwaite
Mrs J O'Key
Mrs Karen Robinson

Mrs L Duffield
Mrs D Harris
Mr N Mapplebeck
Mr B Glover
Mr W Barnes

Mrs P Martin
Mrs E Milburn
Mr J Hinton
Mrs R Lewis
Rev Len Karn

Rev David Godfrey
Rev Charity Hamilton
Rev John Howard-Norman
Mr T C Luk

Trustees from 2024/2025 No Longer Serving

The following were removed as reps to the meeting on 31st August 2025.

Mr David Bye
Miss Claire Tate
Mrs Joan Sivills
Ann Bardsey
Mr P French

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 practice.

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 charity was dissolved this year.

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

Circuit Mission statement

The Circuit mission statement has been developed with Rev Godfrey and some members of the Leadership Team with support from the District Mission Enabler.

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. Also see <http://www.middlesbroughandestonmethodistcircuit.org.uk>

We are embracing and developing our thinking around "The Methodist Way of Life" and so focusing on Service, Worship, Evangelism and Learning and Caring. 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 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. 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.

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 members of the Circuit team are Rev Charity Hamilton and Rev John Howard Norman.

Invitation and stationing

Rev Charity Hamilton has been funded for a further two years by the District "New Places for New People" initiative and this will extend her present appointment until 2028.

Lay Employees

Elaine McIntosh	Lay employee Circuit office
Andrew Glazebrook	Lay Employee

Safeguarding

The safeguarding policy was approved in September 2024 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 Linthorpe Road and Normanby churches.

Properties reported in good order with no major repairs required.

Linthorpe Road Methodist Church and Resource Centre has been renamed as Middlesbrough Methodist Hub (MMH) and the old charity structure has been dissolved. MMH now comes under the governance of the Circuit Meeting and is a circuit project. A board which includes circuit meeting members has been appointed for the day to day management of MMH, which reports to the circuit meeting.

The Chinese church meet for worship weekly at MMH.

MMH continues to provide services to the community of Middlesbrough. As part of the HUB Linthorpe Road premises there are two shop units that have been refurbished and one of them is rented out. This has added to the income of the Hub.

Key Activities during the Report Year 2024/2025

Churches have been active in reaching out to their local communities. The church café at Trinity is well supported and they have now opened an ECO shop to serve the local community. There have been some building alterations with the church to create a larger kitchen and storage area.

The play group, Play and Chat at Nunthorpe continues to grow and there has been a development called Praise and Play where families can meet once a term to share bible stories and learn about the Christian faith. There is also a link with the local care home and worship takes the form of Vintage Craft and Praise. These sessions are once a term and very much appreciated by residents and staff.

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 latest development is the opening of the ECO shop.

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. The church has just been awarded a Silver certificate as an Eco Church.

Grove Hill Methodist Church

The church has just been awarded a Silver certificate as an Eco Church. They are being used as a centre for the local Middlesbrough College students who prepare a hot meal once a week at a low cost for the local community. Grove Hill church is a centre for the Foodbank every Tuesday afternoon.

Nunthorpe Methodist Church

Nunthorpe had a lively Christmas period with a well-attended Christingle service with some new faces. A Christmas special event for very young children had 20 attendees and their families and the theme was "Sights and smells of Christmas" finishing with the Nativity story and prayers. A Carol Service on Wednesday December 20th at 2.30pm was very well attended by many older people. The feedback was that this was a good time for older folk. The Service of carols on the grass on Christmas Eve was well supported.

Linthorpe Road Resource Centre

Linthorpe Road Resource Centre has completed its project that was funded initially by the EU. It has been renamed as the Middlesbrough Methodist HUB.

There is now a new initiative led by Rev Charity Hamilton to develop an inner town presence and to continue connections with the University. Rev Hamilton is supported by a small team of paid and volunteer people. The Circuit wholeheartedly endorses her work in the town centre.

MAP (Methodist Asylum Project)

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 and met at MMH for much of the year. However, they moved to alternative premises towards the end of the year and no longer use MMH.

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 and this sale is nearly completed.

Plans for 2024/25

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

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
	£	£	£	£	£	£
Income						
1 Donations and legacies						0
2 Income from monetary investments	6,258	8,158		167		14,583
3 Income from investment properties						0
4 Assessments on Churches	131,251					131,251
5 Capital Receipts						0
6 Grants received	12,000					12,000
7 Other charitable income	20,289					20,289
8 Total income	169,798	8,158	-	167	-	178,123
Expenditure						
9 Grants and donations	5,000					5,000
10 Salaries and associated costs	83,555					83,555
11 Property maintenance	38,097					38,097
12 Connexional assessment & model trust levy		6,340				6,340
13 District Assessment & Levy	38,000	574		97		38,671
14 Depreciation						0
15 Office expenses	22,617					22,617
16 Other outgoings	18,728					18,728
17 Total charitable expenditure	205,997	6,914	0	97	0	213,008
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on Manse disposal						0
20 Net income/(expenditure)	-36,199	1,244	0	70	0	-34,885
21 Transfers between funds						0
22 Reclassification of funds						0
23 Net movement in funds	-36,199	1,244	0	70	0	-34,885
24 Total funds brought forward	1,489,530	176,798		2,795		1,669,123
25 Total funds carried forward	1,453,331	178,042	-	2,865	-	1,634,238

Balance Sheet as at 31 August 2025

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024/25	Totals 2023/24
	£	£	£	£	£	£	£
Fixed Assets							
Circuit Manses & Equipment	1,304,262					1,304,262	1,304,262
Investment properties						0	
Investments						0	
Total fixed assets	1,304,262	0	0	0	0	1,304,262	1,304,262
Current Assets							
Debtors	934					934	1,218
Loans by the Circuit						0	0
Investments with TMCP		178,042		2,864		180,906	179,593
Central Finance Board Deposits	139,736					139,736	155,150
Cash at Bank and in hand	44,781					44,781	64,640
Total current assets	185,451	178,042	0	2,864	0	366,357	400,601
Current liabilities							
Creditors (due in under 1 year)	36,381					36,381	35,740
Grants payable						0	0
Total current liabilities	36,381	0	0	0	0	36,381	35,740
Net current assets/liabilities	149,070	178,042	0	2,864	0	329,976	364,861
Total assets less current liabilities	1,453,332	178,042	0	2,864	0	1,634,238	1,669,123
Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	
Loans to the Circuit						0	
						0	
Net assets	1,453,332	178,042	0	2,864	0	1,634,238	1,669,123
Funds of the Circuit							
General Fund (Unrestricted)	1,453,332					1,453,332	1,489,530
Circuit Model Trust Fund (Unrestricted)		178,042				178,042	176,798
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						1,631,374	1,666,328
Restricted Funds				2,864		2,864	2,795
Endowment Funds					0	0	0
Total Funds	1,453,332	178,042	0	2,864	0	1,634,238	1,669,123

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

	2024/25	2023/24
Number of Trustees	1	1
Total amount	£286	£253

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2024/25 £	2023/24 £
Independent examiner's or auditors' fees for reporting on the accounts	2,605	2,227
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	910	910

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 62,139	50,582
Employer's National Insurance costs	£ 9,008	5,488
Pension costs	£ 12,408	9,497
Total staff costs	£ 83,555	65,567

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 2025 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2025.

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

	2024/25 £	2023/24 £
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 £	Manses £	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		C
Depreciation charge for year (-)				0		C
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward				0		C

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

2024-25

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

****Comparative analysis of restricted and designated funds 2023-2024

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	1,226	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

10/3/26

Name of Treasurer

LESLEY DUFFIELD

Address

14 CRANFORD GARDENS
ACKLAM, MIDDLESBROUGH
TS5 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

10th March 2026

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

2025

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

JENNIFER SHIELD BA FCA .

Signature of independent examiner

J. Shield .

Relevant Professional qualification of independent examiner

ICAEW | FCA

Name of firm (where appropriate)

LEQUARD BYE LIMITED

Address

50 BOROUGH ROAD
MIDDLESBROUGH
TS1 2JN

Date

18/03/2024

* Please delete or circle as appropriate

Darlington District
Circuit number:13/02

MIDDLESBROUGH & ESTON CIRCUIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MIDDLESBROUGH & ESTON CIRCUIT

FOR THE YEAR ENDED 31ST AUGUST 2025

I report on the accounts of the charity for the year ended 31st August 2025 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 me 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: 18/03/2026

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 2025

		<u>2025</u> £	<u>2025</u> £	<u>2025</u> £	<u>2024</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	-	131,251	131,251	125,091
Interest received		8,325	6,258	14,583	17,831
Grants received		-	12,000	12,000	-
Letting income		-	20,070	20,070	13,678
Capital receipts		-	-	-	-
Other income		-	219	219	-
Total incoming resources		<u>8,325</u>	<u>169,798</u>	<u>178,123</u>	<u>156,600</u>
Resources expended					
Stipends, salaries and pensions	3	-	83,555	83,555	65,567
District expenses		6,340	38,000	44,340	45,240
Ministerial administration cost:					
Postage and stationery		-	-	-	183
Telephones		-	1,267	1,267	1,424
Travel		-	2,077	2,077	2,697
Office functions:					
Office services		-	15,177	15,177	13,463
Printing and stationery	4	-	491	491	253
Accounting, bookkeeping & payroll		-	3,515	3,515	3,137
TMCP administration fee		671	-	671	555
Bank charges		-	90	90	146
Manse expenses	5	-	13,862	13,862	9,762
Manse repairs		-	16,338	16,338	16,300
Other expenses:					
Methodist publishing house		-	441	441	282
Pulpit supply		-	-	-	-
Sundry expenses		-	823	823	174
Avenue project		-	11,621	11,621	23,097
Advertising & misc expenses		-	-	-	-
Outreach worker grant		-	-	-	6,000
Legal & professional fees		-	2,006	2,006	-
Grants paid out		-	5,000	5,000	5,000
Eston Grange		-	7,897	7,897	30,606
LRRC wages expenses		-	3,837	3,837	-
Total resources expended		<u>7,011</u>	<u>205,997</u>	<u>213,008</u>	<u>223,886</u>
NET INCOMING/(OUTGOING)		<u>1,314</u>	<u>(36,199)</u>	<u>(34,885)</u>	<u>(67,286)</u>
TRANSFER BETWEEN FUNDS		-	-	-	-
RECLASSIFICATION OF FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>1,314</u>	<u>(36,199)</u>	<u>(34,885)</u>	<u>(67,286)</u>
FUND BALANCES B/FORWARD		<u>179,593</u>	<u>1,489,530</u>	<u>1,669,123</u>	<u>1,736,409</u>
FUND BALANCES C/FORWARD		<u><u>180,907</u></u>	<u><u>1,453,331</u></u>	<u><u>1,634,238</u></u>	<u><u>1,669,123</u></u>

MIDDLESBROUGH & ESTON CIRCUIT
BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2025

	Notes	£	<u>2025</u> £	£	<u>2024</u> £
FIXED ASSETS					
Tangible assets	6		1,304,262		1,304,262
CURRENT ASSETS					
Debtors and prepayments	7	934		1,218	
Central finance board		139,736		155,150	
Model Trust fund		178,042		176,798	
Cash at bank and in hand	9	44,781		64,640	
Endowments and bequests		2,864		2,795	
			<u>366,357</u>	<u>400,601</u>	
CURRENT LIABILITIES					
Creditors	8	36,381		35,740	
			<u>329,976</u>	<u>364,861</u>	
NET CURRENT ASSETS					
			<u>1,634,238</u>	<u>1,669,123</u>	
NET ASSETS					
Financed by:					
ACCUMULATED FUNDS					
Model Trust Fund			178,043		176,798
Endowments & Bequests			2,864		2,795
General funds			1,388,331		1,424,530
Revaluation Reserve			65,000		65,000
			<u>1,634,238</u>	<u>1,669,123</u>	

Dated: 10th march 2026

On behalf of the Circuit Committee

L. Duffield

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2025 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 principal 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.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation. Manses are subsequently carried at cost less any impairment.

The trustees consider the manses to have a very long useful economic life and a high residual value. The expected residual value is not materially different from the carrying value of the properties. In accordance with FRS 102 Section 17 and Section 1A, where the residual value of an asset is assessed as equal to or greater than its carrying amount, no depreciation charge arises.

The trustees review the useful economic lives and residual values of the properties annually and perform an impairment review at each reporting date. Where there is an indication of impairment, the carrying value is reviewed and written down to the recoverable amount if necessary.

Following the impairment review undertaken at 31 August 2025, the trustees are satisfied that the carrying value of the manses is not materially overstated and that no depreciation or impairment charge is required for the year.

MIDDLESBROUGH & ESTON CIRCUIT

NOTES TO THE 2025 ACCOUNTS –continued

2. ASSESSMENTS

	2025 £	2024 £
Grove Hill	14,000	11,000
Marton	33,500	32,897
Normanby	10,500	8,364
Nunthorpe	42,875	42,230
Stainton	626	1,600
Trinity	26,750	26,000
Avenue Community Project	3,000	3,000
	<u>131,251</u>	<u>125,091</u>

3. PAID EMPLOYEES

Staff costs paid during the year were split:

	2025 £	2024 £
Gross wages, salaries and benefits in kind	92,139	60,704
Employer's National Insurance costs	9,008	5,488
Pension costs	12,408	9,497
Sickpay Refund	-	(10,122)
Contribution from Darlington District	(30,000)	-
Total staff costs	<u>83,555</u>	<u>65,567</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)

	2025 £	2024 £
Total amount paid	<u>286</u>	<u>253</u>
Number of trustees who were paid expenses	<u>1</u>	<u>1</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2025 ACCOUNTS –continued

5. MANSE EXPENSES

	2025 £	2024 £
Rates	5,810	5,380
Quinquennial inspections	3,000	-
Insurance	5,052	4,382
	<u>13,862</u>	<u>9,762</u>

6. TANGIBLE FIXED ASSETS

	<u>Manses</u>
Cost/Valuation at 1 st September 2024	1,304,262
Additions	-
Disposal	<u>-</u>
Cost/Valuation at 31 st August 2025	1,304,262
Depreciation at 1 st September 2024	-
Charge for the year	<u>-</u>
Depreciation 31 st August 2025	<u>-</u>
Net book value at 31 st August 2025	<u>1,304,262</u>

The manses are held for the furtherance of the charity's objectives and are used to provide accommodation for ministers serving the Circuit.

The trustees have assessed the useful economic life and residual value of the properties and consider that:

- the properties have a very long useful life;
- the residual value of the properties is not materially less than their carrying value; and
- there are no indicators of impairment at the balance sheet date.

Accordingly, no depreciation has been charged in the year. The trustees review this assessment annually in accordance with FRS 102.

7. DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Debtors and prepayments	934	1,218
	<u>934</u>	<u>1,218</u>

MIDDLESBROUGH & ESTON CIRCUIT
NOTES TO THE 2025 ACCOUNTS –continued

8. CREDITORS

	2025	2024
	£	£
Accruals	2,633	2,660
Benevolent fund 10	1,267	1,267
Young people & Education Resources	(852)	(395)
Receipts in advance	33,333	32,208
	<hr/> 36,381 <hr/>	<hr/> 35,740 <hr/>

9. CASH AT BANK

Cash at bank includes £9,209 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 2024	1,226
Add: Offerings collected at Circuit services	-
Less: Fund payments	-
	<hr/>
Balance carried forward at 31 st August 2025	<hr/> 1,266 <hr/>

11. CONTROL

No individual or group controls the Circuit.

12. GRANT TO TFFC

In the year to 31st August 2021 the Circuit agreed to give TFFC a total grant of £30,000 payable over 5 years with the final payment due in the year to 31st August 2025. No payment was made in this year as the Circuit have had permission to hold this over until a TFFC lay worker is re-employed.