

# KENDAL METHODIST CIRCUIT

England & Wales · Charity number 1133922

## Details

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**Status** Registered

**Legal form** Previously excepted

**Registered** 2010-02-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 7 Bramble Close  
Kendal  
Cumbria  
LA9 6FF

**Phone** 01539 720513

**Email** [kendal.circuit@gmail.com](mailto:kendal.circuit@gmail.com)

**Website** [kendalmethodistcircuit.org.uk](http://kendalmethodistcircuit.org.uk)

## Activities

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**Objects:** The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

**Activities:** The Kendal Methodist Circuit is part of the Cumbria Methodist District. The Circuit supports Methodist Churches in Kendal and the surrounding area in their mission and outreach.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£209,843	£227,487	-	-
2024-08-31	£208,786	£196,564	-	-
2023-08-31	£357,337	£229,768	-	-
2022-08-31	£181,543	£162,079	-	-
2021-08-31	£187,395	£153,128	-	-
2020-08-31	£171,542	£178,159	-	-

## Trustees

Name	Role	Appointed
<b>Rev Melanie Jayne Greenall</b>	Chair	2020-09-04
ALAN GARDNER		
Ann Bradley		2022-06-20
BARBARA FRYERS		
BARBARA HOLDSWORTH		2015-11-01
DUNCAN TISDALE JOHN THORNTON		2019-05-16
David Brian Barnes		2023-10-09
Dr ANDREW CHARLES SKINNER		2018-09-12
EILEEN MARY WALTERS		2014-12-06
FREDERIC PENNINGTON		
GRACE WHITAKER		2015-02-23
IRENE MCKAY		2009-02-28
JANE ELIZABETH JONES		2019-01-21
NICK BURD		
Peter Derek Gregson		2018-06-21
RICHARD JOHN WARWICK JONES		2019-01-28
Rev Barbara Joyce Fairburn		2021-08-31
Rev John Morton		2023-02-22
Rev Tiras Philip Dainty-Share		2022-09-01
Rev WENDY THORNTON		2014-09-01
SYLVIA MARY FRIEND		
Stephen Anthony Hitchcock		2015-06-22
Stuart Helliwell		
Susan Elizabeth Gardner		2022-02-22
Thomas Kelsall Huddleston		2024-02-21
WILLEM BROEKHUIZEN BSC MBE		

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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# Kendal Methodist Circuit

**Superintendent Minister: Rev Melanie Greenall**

7 Bramble Close

Kendal

Cumbria

LA9 6FF

## **Annual Charity Commission report September 2024 to August 2025**

The circuit continued to work to support the life and mission of the Methodist Church in Kendal and surrounding area.

The circuit was able to maintain its level of staffing this year. Following an extended period of ill-health we were very pleased when one presbyter was able to return to work on a phased return. Support for them and their churches continues. Our Superintendent Minister entered the stationing process and indicated that she would like to move out of the circuit in August 2025. The circuit was pleased to learn that an invitation to come to Kendal in September 2025, issued to a presbyter currently stationed in the Southport area, was accepted.

The sale of two former chapels progressed slowly during the year, with a tender being accepted on one and an offer to buy the other being received. Due process to progress the sales then ensued.

The Circuit Meeting received and agreed various grant applications.

Following the Methodist Conference's decision to allow the 8 Methodist circuits in Cumbria to merge and become one single Cumbria circuit on 1<sup>st</sup> September 2025 a considerable amount of detailed and time consuming work was done by circuit officers and staff throughout the year.

All this was in addition to the regular work of the circuit in the areas of safeguarding, equality diversity and inclusion, property, finance and data protection.

As the Kendal circuit will no longer exist after 31<sup>st</sup> August 2025 a short act of worship celebrating all that had been done in the circuit over the years was held in June at the last scheduled meeting of the managing trustees. In July the Circuit said farewell to our Superintendent minister at a special service followed by an afternoon tea.

As always our thanks go to everyone who has contributed to the life and witness of the Kendal Methodist Circuit.

*Circuit Leadership Team*

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

<b>KENDAL</b>	Circuit
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**FOR THE YEAR ENDED  
31 August 2025**

CUMBRIA	District	Circuit no	09/ Sep-13
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**Registered Charity - Charity Registration number**

1133922
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If not a registered charity **His Majesty's Revenue and Customs Gift Aid number**

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev. Melanie Greenall
Rev. Wendy Thornton
Rev. Tiras Dainty-Share

Circuit Stewards:

Mrs. Grace Whitaker
Mrs. Susan Gardner
Mr. Stephen Hitchcock

Treasurer:

Mr. Nick Burd
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ACCOUNTS FOR THE YEAR ENDED 31 August 2025

KENDAL Circuit

SECTION A		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1 RECEIPTS	Note	£	£	£	£	£
a2	Assessment/Share	162,750			162,750	170,268
a3	Capital receipts	5,335			5,335	5,180
a4	Bank and CFB interest and Investment income	1,860	5,684		7,544	7,892
a5	Grants					
a6	Other receipts	32,682			32,682	11,755
a7	<b>TOTAL RECEIPTS</b>	<b>202,627</b>	<b>5,684</b>		<b>208,311 (a8)</b>	<b>195,095</b>

SECTION B		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
b1	<b>PAYMENTS</b>					
b2	Stipends, salaries, NIC, Pension and travel costs	100,884			100,884	102,764
b3	Manse Costs	30,592			30,592	23,018
b4	Administration etc	10,030	420		10,450	12,055
b5	District Assessment	34,307	3,969		38,276	37,523
b6	Grants & donations	1,000		2,413	3,413	1,000
b7	Travel	2,413			2,413	2,640
b8	Other payments	8,208	14,734		22,942	7,082
b9	<b>TOTAL PAYMENTS</b>	<b>187,434</b>	<b>19,123</b>	<b>2,413</b>	<b>208,970 (b9)</b>	<b>186,082</b>

SECTION C		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>15,193 (a7-b9)</b>	<b>(13,439)</b>	<b>(2,413)</b>	<b>(659)</b>	<b>9,013</b>
c2	Total funds brought forward from last year	210,506	129,380	2,413	342,299 (c6)	333,645
c3	<b>Sub total</b>	<b>225,699 (c1+c2)</b>	<b>115,941</b>		<b>341,640</b>	<b>342,658</b>
c4	Transfers and adjustments	(128)			(128) (c7)	(359)
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>225,571 (c3+c4)</b>	<b>115,941</b>		<b>341,512 (c8)</b>	<b>342,299 (c6)</b>

SECTION D		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>						
<b>(these amounts should not be included in total receipts/payments above)</b>						
d1	Balance brought forward from last year					
d2	Offerings/Gifts - received for external organisations					
d3	Offerings/Gifts - passed to external organisations					
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>					

**SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING**

**SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2025 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillinggate Mission Hall	1,048	1,348	(300)		3,721	3,421
c2 Helen Hill Beq (Cct Yth)	191	13	178		5,439	5,617
e3 Milnthorpe MHUB	25	17,017	(16,992)		16,992	
e4 Cookson Bequest	268	139	129		3,180	3,309
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	1,532	18,517	(16,985)		29,332 (e11)	12,347 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	208,311 (a8)	208,970 (b9)	(659)	(128) (c7)	342,299 (c6)	341,512 (c8)
<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>209,843</b>	<b>227,487</b>	<b>(17,644)</b>	<b>(128)</b>	<b>371,631 (x)</b>	<b>353,859 (y)</b>
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F**  
**STATEMENT OF ASSETS AND LIABILITIES**

CIRCUIT - CASH FUNDS HELD at 31 August 2025	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	165,274	189,263
f3 Bank Deposit Account		
f4 Central Finance Board	47,645	36,308
f5 Trustees for Methodist Church Purposes	129,380	115,941
f6 Other funds		
f7 SUB TOTAL	342,299 (c6)	341,512 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	29,332 (e11)	12,347 (e12)
f9 <b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>371,631 (x)</b>	<b>353,859 (y)</b>

**SECTION G**  
**OTHER ASSETS and LIABILITIES**

	At 1 September 2024	At 31 August 2025
g1 Investments (include Endowments)	41803	41880
g2 Land and Buildings (see notes re insurance value)	5,232,288	5,876,096
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board  
 f5 Include only CFB Funds held at Trustees for Methodist Church Purposes  
 g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

Name of Circuit ... Kendal

## Declarations and Scrutiny


I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer .....  ..... Date 11/11/2025

Name and address of treasurer: MR. NICK BURD, 3 CHURCHFIELD BARN, CHURCH LANE  
TUNSTALL, LANCASHIRE Post Code: LA6 2RH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 ~~were~~ will be\* presented to the Circuit meeting held on 21/3/26

Signature of the Chair of the meeting .....  .....

Name of the Chair of the meeting : REV. DAVID NEWLOVE Date 21<sup>st</sup> MARCH 2026

## Independent Examiner's Report to the Trustees of the Kendal Circuit

Charity Number 1133922

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ...Kendal Circuit for the year ended 31 August 2025 set out on pages 1. to 9. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below\*~~) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

Signature of independent examiner ..... *H Boardman* .....

Name of independent examiner: MRS. HEIDI BOARDMAN

Relevant professional qualification of independent examiner: N/A

Name of firm (where appropriate): ABC ACCOUNTING

Address: HEATHERLEA, FIRBANK, SEDBERGH, CUMBRIA

Post Code: LA10 5EN

Date .... 10.11.25

\* delete or circle as appropriate

## KENDAL METHODIST CIRCUIT

### Income and Expenditure Account 1st September 2024 to 31st August 2025

Income			Expenditure		
2023/24		2024/25	2023/2024		2024/25
170,268	Assessments	162,750	90,536	Stipends	82,773
5,180	Barbon	5,335	8,809	National Insurance	9,819
8	Way Leave	8	22,516	Superannuation	17,061
1,529	Bank Interest	1,860	20,187	Rebate from Anglican Church	9,983
75	Telephone	75	582	Computers in Ministry (Allowance)	621
10,740	Shap Road Rental	9,995	509	Apprenticeship Levy	594
-	MHUB	15,701	33,536	District Assessment	34,307
-	Fellside	-	60	Bank Fees	60
-	Cookson Bequest (interest)	129	2,640	Travel Expenses	2,413
-	Miscellaneous	6,775	5,864	Manses Maintenance	7,780
294	Cowan Bridge	-	7,669	Manses Council Tax and Water	6,940
638	Mission In Britain	-	1,303	Shap Road Expenses	1,393
			-	MHUB	5,433
			5,351	Fellside	4,244
			922	Cowan Bridge	-
			1,811	Phone/Broadband/Zoom	1,830
			3,212	Insurance	2,715
			241	Printing, Postage and Stationery	75
			470	Web Site	392
			1,025	LP+SupNum expenses	2,120
			-	Quinquennial Inspections	3,480
			1,000	Connexional Subscriptions	1,000
			-	Ministers Training	-
			244	Resource Materials	257
			275	Examiners Fee	220
			8,348	Circuit Administration Office	6,973
			-	Ministers Removal Expenses	3,456
			1,837	Mission in Britain	-
			-	Ministers ReLocation Allowance	600
			-	TMCP Levy	-
			480	Payroll Fees	480
			-	Priorities for Action	-
			247	Miscellaneous	2,860
			-	Ministers Support	-
			65	Contra Balance	65
<b>188,732</b>		<b>202,628</b>	<b>179,365</b>		<b>189,848</b>
			9,367	Excess of Income over Exp	12,780
<b>188,732</b>		<b>202,628</b>	<b>188,732</b>		<b>202,628</b>

*H Barclay*  
10.11.25

# KENDAL METHODIST CIRCUIT

## Balance Sheet as of 31/08/2025

	2024/25	2023/24
	£	£
<b>Fixed Assets</b>		
Manses	5,876,096.00	5,232,288.00
<b>Investments</b>		
TMCP (Gillingate Endowment)	41,880.16	41,802.99
<b>Current Assets</b>		
Barclays Bank	-	16,992.29
Co-Op	303.73	3.73
Central Finance Board	36,307.65	47,645.43
Trustees Methodist Church Purposes	126,195.12	140,057.40
CAF	191,051.35	166,933.40
	353,857.85	371,632.25
<b>Total Assets</b>	6,271,834.01	5,645,723.24
Represented by:		
<b>Unrestricted Funds</b>		
General Account (Fixed Assets)	5,876,096.00	5,232,288.00
General Fund	175,080.29	162,429.33
Manse Reserve Fund	50,490.08	50,490.08
Circuit Model Trust Fund	115,940.56	129,380.11
<b>Restricted Funds</b>		
Cookson Bequest	3,309.32	3,180.11
Gillinggate Mission Hall	45,300.97	45,524.09
Circuit Youth Council	5,616.79	5,439.23
Milnthorpe	-	16,992.29
	6,271,834.01	5,645,723.24

*H. Barlow*  
10.11.25

## KENDAL METHODIST CIRCUIT

### Notes to the Accounts 2024/25

#### 1. Income and Expenditure on Manses

Expenditure	Arnmore	Shap Road	Bramble Close	Total
Council Tax	2,681.38	-	2,846.36	5,527.74
Water	886.54	-	525.85	1,412.39
Repairs and Maintenance	954.75	1,392.78	6,825.29	9,172.82
	<u>4,522.67</u>	<u>1,392.78</u>	<u>10,197.50</u>	<u>16,112.95</u>

Income	Rental income from Shap Road	<u>9,995.00</u>
	Included in Miscellaneous income :	
	Council tax backdated refund for single occupancy	<u>3,492.00</u>
	Connexial Pension Fund donation returned no longer required.	<u>3,257.00</u>

#### 2 General Fund

Balance b/fwd	162,429.33
Excess of Income over Expenditure	<u>12,650.96</u>
Balance (31/08/2025)	<u>175,080.29</u>

#### 3 Model Trust Fund

Balance b/fwd	129,380.11
Interest received	<u>5,683.57</u>
	135,063.68

Admin Charge TMCP	420.49
Project & ministry payments	
KLMC Family Project	7,500.00
Sandylands Heat Pump	1,000.00
Levens Garden	<u>6,233.62</u>
District Levy	<u>3,969.01</u>
	19,123.12

Balance (31/8/2025)	<u>115,940.56</u>
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#### 4 Gillingate Mission Hall (Internal Organisation)

Balance b/fwd	3,721.10
Income	1,047.65
Expenditure	1,347.94

Balance (31/8/2025)	<u>3,420.81</u>
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Endowment Fund Opening Balance	41,802.99
Endowment Fund Closing Balance	41,880.16

#### 5 Circuit Youth Council (Internal Organisation)

*H. Barclay*  
10.11.25

Balance b/fwd	5,439.23
Income	190.54
Expenditure	12.98
Balance (31/8/2025)	<u>5,616.79</u>

**6 Milnthorpe Mission Fund (Internal Organisation)**

Balance b/fwd	16,992.29
Income	24.58
Expenditure	17,016.87
Balance (31/8/2025)	<u>-</u>

**7 Manse Reserve Fund (Reserved)**

Balance b/fwd	50,490.08
Income (transfers)	-
Expenditure	-
Balance (31/8/2025)	<u>50,490.08</u>

**8 M-HUB Worker (Restricted Funds)**

Balance b/fwd	2,413.32
Income (transfers)	-
Expenditure	2,413.32
repurposed KJ Family Project	
Balance (31/08/2025)	<u>-</u>

**9 Cookson Bequest (Internal Organisation)**

Balance b/fwd (transfer)	3,180.11
Income	268.06
Expenditure	138.85
Balance (31/8/2025)	<u>3,309.32</u>

**Kendal Methodist Circuit is a Registered Charity Number 1133922**

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2025, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner

*in Beardman*

Circuit Financial Steward

*N. King*

Date:

*10.11.25*

Date:

*11/11/2025*

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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# Kendal Methodist Circuit

**Superintendent Minister: Rev Melanie Greenall**

7 Bramble Close

Kendal

Cumbria

LA9 6FF

## **Annual Charity Commission report September 2023 to August 2024**

The circuit continued to work to support the life and mission of the Methodist Church in Kendal and surrounding area.

The circuit was very pleased to affirm the probationary minister working with the churches in the Kent Estuary section in his ministry. During the year another presbyter unfortunately had some time away from ministry due to illness and support for that person and the churches they had pastoral charge of was provided by the circuit. The circuit leadership team was encouraged, when following a period of discernment, the circuit meeting was pleased to appoint a new circuit steward.

The sale of two chapels progressed during the year. One chapel was sold and the funds released for missional purposes; the process of arranging the sale of the other chapel was much slower. The circuit meeting agreed grant making guidelines that would be used when deciding how the released funds could be used by the churches within the circuit in an equitable and open way.

With heavy hearts the project group members for the circuit project at Milnthorpe, M:HUB, advised the circuit meeting that due to a number of circumstances it was time for the circuit meeting to consider the future of the project. The circuit meeting in September decided that the project would cease on 31<sup>st</sup> May 2024 and that the building would then be put up for sale. The circuit also hosted a visit from the Connexional Property Development manager who visited a number of buildings and offered advice.

Resolutions were brought to the circuit meeting regarding the merging of five Methodist Districts to form one North West England District. This process continued throughout the year. Consultations began about the possibility of the eight circuits in Cumbria merging to become one large circuit. Discussions about this continued through the year.

The circuit leadership team met and discussed the circuit's mission plan [it's Priorities for Action] before feeding back to the circuit meeting. Conversations and voting took place in some churches about the God in Love Unites report from the Methodist Church. In May the Children, Youth and Families network arranged a successful Pentecost Praise event for children across the circuit.

Following a successful probationary period our probationary minister was accepted into full connexion and at the end of June a number of people were privileged to attend his Ordination Service.

All this was in addition to the regular work of the circuit in the areas of safeguarding, equality diversity and inclusion, property, finance and data protection.

As always our thanks go to everyone who contributes to the life and witness of the Kendal Methodist Circuit.

*Circuit Leadership Team*

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

<b>KENDAL</b>	Circuit
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**FOR THE YEAR ENDED  
31 August 2024**

<b>CUMBRIA</b>	District	Circuit no	09/13
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**Registered Charity - Charity Registration number**

1133922
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If not a registered charity His Majesty's Revenue and Customs Gift Aid number

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev Melanie Greenall
Rev Wendy Thornton
Rev Tiras Dainty-Share

Circuit Stewards:

Mrs. Grace Whitaker
Mrs. Susan Gardner
Mr. Stephen Hitchcock

Treasurer:

Mr. Nick Burd
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SECTION A		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£
a2	Assessment/Share		170,268		170,268	151,721
a3	Capital receipts		5,180		5,180	163,344
a4	Bank and CFB interest and Investment income		1,529	6,363	7,892	1,260
a5	Grants					
a6	Other receipts		11,755		11,755	30,545
a7	<b>TOTAL RECEIPTS</b>		<b>188,732</b>	<b>6,363</b>	<b>195,095 (a8)</b>	<b>346,870</b>

SECTION B						
b1	PAYMENTS					
b2	Stipends, salaries, NIC, Pension and travel costs		102,764		102,764	104,966
b3	Manse Costs		23,018		23,018	26,403
b4	Administration etc		11,685	370	12,055	10,312
b5	District Assessment		33,536	3,987	37,523	32,193
b6	Grants & donations		1,000		1,000	1,000
b7	Travel Expenses		2,640		2,640	41,338
b8	Other payments		4,722	2,360	7,082	5,027
b9	<b>TOTAL PAYMENTS</b>		<b>179,365</b>	<b>6,717</b>	<b>186,082 (b9)</b>	<b>221,239</b>

SECTION C						
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b9)	9,367	(354)	9,013	125,631
c2	Total funds brought forward from last year		201,498	129,734	2,413	333,645 (c6)
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>210,865</b>	<b>129,380</b>	<b>2,413</b>	<b>342,658</b>
c4	Transfers and adjustments		(359)		(359) (c7)	(500)
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>210,506</b>	<b>129,380</b>	<b>2,413</b>	<b>342,299 (c8)</b>

SECTION D				
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS			
<b>(these amounts should not be included in total receipts/payments above)</b>				
d1	Balance brought forward from last year			
d2	Offerings/Gifts - received for external organisations			
d3	Offerings/Gifts - passed to external organisations			
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>			

## SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING

## SECTION E Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2024 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillinggte Mission Hall	1,372	1,922	(550)		4,272	3,722
e2 Helen Hill Beq (Cct Yth)	564	152	412		5,027	5,439
e3 Milnthorpe MHUB	11,450	8,251	3,199		13,793	16,992
e4 Cookson Bequest	305	157	148		3,031	3,179
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	13,691	10,482	3,209		26,123 (e11)	29,332 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	195,095 (a8)	186,082 (b9)	9,013	(359) (c7)	333,645 (c6)	342,299 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	208,786	196,564	12,222	(359)	359,768 (x)	371,631 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

## SECTION F

## STATEMENT OF ASSETS AND LIABILITIES

## CIRCUIT - CASH FUNDS HELD at 31 August 2024

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	170,631	165,274
f3 Bank Deposit Account		
f4 Central Finance Board	33,280	47,645
f5 Trustees for Methodist Church Purposes	129,734	129,380
f6 Other funds		
f7 SUB TOTAL	333,645 (c6)	342,299 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	26,123 (e11)	29,332 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	359,768 (x)	371,631 (y)

## SECTION G

## OTHER ASSETS and LIABILITIES

	At 1 September 2023	At 31 August 2024
g1 Investments (include Endowments)	38,801	41,803
g2 Land and Buildings (see notes re Insurance value)	4,922,474	5,232,288
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *N. Burd* ..... Date ..... *30/12/2024* .....

Name and address of treasurer: Mr. Nick Burd, 3 Churchfield Barn, Church Lane

Tunstall, Lancashire Post Code: LA6 2RH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 ~~were/will be~~ presented to the Circuit meeting held on 4th March, 2025.

Signature of the Chair of the meeting ..... *M. Greenall* .....

Name of the Chair of the meeting ..... *MELANIE GREENALL* ..... Date ..... *4/3/2025* .....

## Independent Examiner's Report to the Trustees of the

### KENDAL METHODIST Circuit

Charity Number: 1133922

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the KENDAL METHODIST Circuit for the year ended 31 August 2024 set out on pages 1 to 3. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

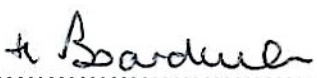
**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below\*~~) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

Signature of independent examiner ..... 

Name of independent examiner: Mrs. Heidi Boardman

Relevant professional qualification of independent examiner: N/A

Name of firm (where appropriate): ABC Accounting

Address: Heamerlea, Firbank

Sedburgh, Cumbria Post Code: LA10 5EN

Date .... 19.12.24

\* delete or circle as appropriate

## KENDAL METHODIST CIRCUIT

Income and Expenditure Account 1st September 2023 to 31st August 2024

Income			Expenditure		
2022/23		2023/24	2022/2023		2023/24
151,721	Assessments	170,268	84,022	Stipends	90,536
5,001	Barbon	5,180	8,026	National Insurance	8,809
8	Way Leave	8	21,873	Superannuation	22,516
1,019	Bank Interest	1,529	9,990	Rebate from Anglican Church	- 20,187
75	Telephone	75	528	Computers in Ministry (Allowance)	582
10,740	Shap Road Rental	10,740	507	Apprenticeship Levy	509
11,514	Cowan Bridge	295	32,000	District Assessment	33,536
1,882	Fellside	-	60	Bank Fees	60
1,200	Mission in Britain	638	2,054	Travel Expenses	2,640
125	Miscellaneous	-	3,355	Manses Maintenance	5,864
			7,081	Manses Council Tax and Water	7,669
			1,109	Shap Road Expenses	1,303
			3,438	Cowan Bridge	922
			4,598	Fellside	5,351
			2,271	Phone/Broadband/Zoom	1,811
			3,072	Insurance	3,212
			277	Printing, Postage and Stationery	241
			392	Web Site	470
			736	LP+SupNum expenses	1,025
			4,860	Quinquennial Inspections	-
			1,000	Connexional Subscriptions	1,000
			700	Ministers Training	-
			311	Resource Materials	244
			294	Examiners Fee	275
			6,362	Circuit Administration Office	8,348
			-	Ministers Removal Expenses	-
			-	Mission in Britain	1,837
			-	Ministers ReLocation Allowance	-
			154	TMCP Levy	-
			480	Payroll Fees	480
				Priorities for Action	-
			107	Miscellaneous	248
				Ministers Support	-
			9	Contra Balance	65
183,285		188,732	179,686		179,365
			3,599	Excess of Income over Exp	9,367
183,285		188,732	183,285		188,732

### General Fund

Opening Balance on 01/09/2023	153,421
Excess of Income over expenditure	9,367
Transfer to Manse Circuit Youth	- 359
<b>Closing Balance on 31/08/2024</b>	<b>162,429</b>

*H. Bardsley*

# KENDAL METHODIST CIRCUIT

## Balance Sheet as of 31/08/2024

	2023/24 £	2022/23 £
<b>Fixed Assets</b>		
Manses	<u>5,232,288.00</u>	<u>4,922,474.00</u>
<b>Investments</b>		
TMCP (Gillingate Endowment)	41,802.99	38,801.08
<b>Current Assets</b>		
Barclays Bank	16,992.29	14,097.02
Co-Op	3.73	-
Central Finance Board	47,645.43	33,280.07
Trustees Methodist Church Purposes	140,057.40	140,467.04
CAF	<u>166,933.40</u>	<u>171,924.53</u>
	371,632.25	359,768.66
<b>Total Assets</b>	<u><b>5,645,723.24</b></u>	<u><b>5,321,043.74</b></u>

Represented by:

### Unrestricted Funds

General Account (Fixed Assets)	5,232,288.00	4,922,474.00
General Fund	162,429.33	153,420.87
Manse Reserve Fund	50,490.08	50,490.08
Circuit Model Trust Fund	129,380.11	129,733.93

### Restricted Funds

Cookson Bequest	3,180.11	3,031.78
Gillinggate Mission Hall	45,524.09	43,072.49
Circuit Youth Council	5,439.23	5,027.30
Milnthorpe	16,992.29	13,793.29
	<u><b>5,645,723.24</b></u>	<u><b>5,321,043.74</b></u>

*H. Baverne*

# KENDAL METHODIST CIRCUIT

## Notes to the Accounts 2023/24

### 1. Expenditure on Manses

	Arnmore	Shap Road	Bramble Close	Total
Council Tax	3,224.74	-	3,226.67	6,451.41
Water	739.46	-	477.80	1,217.26
Repairs and Maintenance	1,031.48	1,303.16	4,832.72	7,167.36
	<u>4,995.68</u>	<u>1,303.16</u>	<u>8,537.19</u>	<u>14,836.03</u>
Rental income from Shap Road				<u>10,740.00</u>

### 2 General Fund

Balance b/fwd	153,420.87
Excess of Income over Expenditure	<u>9,008.46</u>
Balance (31/08/2024)	<u>162,429.33</u>

### 3 Model Trust Fund

Balance b/fwd	129,733.93
Interest received	<u>6,362.70</u>
	136,096.63
Admin Charge TMCP <sup>start</sup>	369.74
Project payments (Gowan Bridge)	2,360.08
District Levy	<u>3,986.70</u>
	6,716.52
Balance (31/8/2024)	<u>129,380.11</u>

### 4 Gillingate Mission Hall (Internal Organisation)

Balance b/fwd	4,271.41
Income	1,371.58
Expenditure	<u>1,921.89</u>
Balance (31/8/2024)	<u>3,721.10</u>
Endowment Fund Opening Balance	38,801.08
Endowment Fund Closing Balance	41,802.99

### 5 Circuit Youth Council (Internal Organisation)

Balance b/fwd	5,027.30
Income	564.04
Expenditure	<u>152.11</u>

*dt Bawden*

Balance (31/8/2024)	<u>5,439.23</u>
<b>6 Milnthorpe Mission Fund (Internal Organisation)</b>	
Balance b/fwd	13,793.29
Income	11,450.00
Expenditure	8,251.00
Balance (31/8/2024)	<u>16,992.29</u>
<b>7 Manse Reserve Fund (Reserved)</b>	
Balance b/fwd	50,490.08
Income (transfers)	-
Expenditure	-
Balance (31/8/2024)	<u>50,490.08</u>
<b>8 M-HUB Worker (Restricted Funds)</b>	
Balance b/fwd	2,413.32
Income (transfers)	-
Expenditure	-
Balance (31/08/2024)	<u>2,413.32</u>
<b>9 Cookson Bequest (Internal Organisation)</b>	
Balance b/fwd (transfer)	3,031.78
Income	305.11
Expenditure	156.78
Balance (31/8/2024)	<u>3,180.11</u>

**Kendal Methodist Circuit is a Registered Charity Number 1133922**

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2024, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner *de Bardena*

Circuit Financial Steward *N. Knud*

Date: *19/12/24*

Date: *30/12/24*

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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# Kendal Methodist Circuit

**Superintendent Minister: Rev Melanie Greenall**

7 Bramble Close

Kendal

Cumbria

LA9 6FF

## **Annual Charity Commission report September 2022 to August 2023**

The circuit continued to work to support the life and mission of the Methodist Church in Kendal and surrounding area.

In September the circuit welcomed a probationary presbyter who would have pastoral oversight over the churches in the Kent Estuary section of the circuit. During the year another presbyter unfortunately had some time away from ministry due to illness and support for that person and the churches they had pastoral charge of was provided by the circuit. The circuit leadership team was encouraged when a period of discernment began because a person offered to consider filling the vacancy for a circuit steward.

On 31<sup>st</sup> August 2022 two chapels in the circuit, Fellside Methodist Church and Cowan Bridge Methodist Church, ceased to meet for worship. The circuit managing trustees decided that the buildings should be sold and arrangements to begin this process were instigated.

The circuit project at Milnthorpe, M:HUB, held an open meeting inviting members and leaders of the local community to come together and explore ways in which the project could be supported and continued. The circuit meeting struggles to provide people willing to take a proactive role in keeping the building open.

During the year a number of discussions took place with our neighbouring Sedbergh circuit looking at areas where the two circuits could work together.

In March the circuit facilitated a meeting of volunteers from all the churches who work with children and families. The purpose of the meeting was for networking and to share good practice. The group plans to meet together every six months.

In April the circuit hosted the Cumbria District Synod at Stricklandgate Methodist Church.

The Methodist Church's Justice Dignity and Solidarity strategy was launched during the year with the roll out of unconscious bias training for certain officers/ leaders in the churches. Equality, diversity and inclusion training will also be rolled out. At present this training is only available on-line, but training for those in digital poverty will be developed.

More widely, the proposed merger of the Cumbria, Lancashire, Bolton & Rochdale and Liverpool Districts in September 2024 was agreed by the Methodist Conference. Manchester & Stockport hope to also be part of this new district.

All this was in addition to the regular work of the circuit in the areas of safeguarding, property, finance and data protection.

As always our thanks go to everyone who contributes to the life and witness of the Kendal Methodist Circuit.

Circuit Leadership Team

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

KENDAL	Circuit
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**FOR THE YEAR ENDED  
31 August 2023**

CUMBRIA	District	Circuit no	Sep-13
---------	----------	------------	--------

Registered Charity - Charity Registration number

1133922
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If not a registered charity Her Majesty's Revenue and Customs Gift Aid number

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev. Melanie Greenall
Rev. Wendy Thornton
Rev. Tiras Dainty-Share

Circuit Stewards:

Mrs. Grace Whitaker
Mrs. Susan Gardner

Treasurer:

Mr. Nick Burd
---------------

SECTION A		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£
a2	Assessment/Share		151,721		151,721	168,112
a3	Capital receipts			163,344	163,344	2,457
a4	Bank and CFB interest and Investment income		1,019	241	1,260	151
a5	Grants					
a6	Other receipts		30,545		30,545	10,823
a7	<b>TOTAL RECEIPTS</b>		<b>183,285</b>	<b>163,585</b>	<b>346,870 (a8)</b>	<b>181,543</b>

SECTION B						
b1	PAYMENTS					
b2	Stipends, salaries, NIC, Pension and travel costs		104,966		104,966	73,838
b3	Manse Costs		26,403		26,403	28,017
b4	Administration etc		10,290	22	10,312	12,948
b5	District Assessment		32,000	193	32,193	31,098
b6	Grants & donations		1,000		1,000	4,000
b7	CFP Levy			41,338	41,338	
b8	Other payments		5,027		5,027	12,178
b9	<b>TOTAL PAYMENTS</b>		<b>179,686</b>	<b>41,553</b>	<b>221,239 (b9)</b>	<b>162,079</b>

SECTION C							
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b9)	3,599	122,032		125,631	19,464
c2	Total funds brought forward from last year		198,400	7,701	2,413	208,514 (c6)	189,050
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>201,999</b>	<b>129,733</b>	<b>2,413</b>	<b>334,145</b>	<b>208,514</b>
c4	Transfers and adjustments		(500)			(500) (c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>201,499</b>	<b>129,733</b>	<b>2,413</b>	<b>333,645 (c8)</b>	<b>208,514 (c6)</b>

SECTION D				
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)			
d1	Balance brought forward from last year			
d2	Offerings/Gifts - received for external organisations			
d3	Offerings/Gifts - passed to external organisations			
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>			

**SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING****SECTION E**

Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2023 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillington Mission Hall	1,311	3,126	(1,815)		6,087	4,272
e2 Helen Hill Beq (Cct Yth)	619	11	608		4,419	5,027
e3 Milnthorpe MHUB	8,377	5,317	3,060		10,733	13,793
e4 Cookson Bequest	160	75	85		2,946	3,031
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	10,467	8,529	1,938		24,185 (e11)	26,123 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	346,870 (a8)	221,239 (b9)	125,631	(500) (c7)	208,514 (c6)	333,645 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	357,337	229,768	127,569	(500)	232,699 (x)	359,768 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F****STATEMENT OF ASSETS AND LIABILITIES****CIRCUIT - CASH FUNDS HELD at 31 August 2023**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	169,386	170,631
f3 Bank Deposit Account		
f4 Central Finance Board	31,427	33,280
f5 Trustees for Methodist Church Purposes	7,701	129,734
f6 Other funds		
f7 SUB TOTAL	208,514 (c6)	333,645 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	24,185 (e11)	26,123 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	232,699 (x)	359,768 (y)

**SECTION G****OTHER ASSETS and LIABILITIES**

	At 1 September 2022	At 31 August 2023
g1 Investments (include Endowments)	40522	38801
g2 Land and Buildings (see notes re Insurance value)	2,850,921	4,922,474
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *N. Burd* ..... Date *11/12/23* .....

Name and address of treasurer: Mr. Nick Burd, 3 Churchfield Barn, Church Lane

Tunstall, Lancashire Post Code: LA6 2RH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will be\* presented to the Circuit meeting held on *Feb 21st 2024*

Signature of the Chair of the meeting ..... *M. Greenall* .....

Name of the Chair of the meeting: Rev. Melanie Greenall Date *21/02/2024*

## Independent Examiner's Report to the Trustees of the

### KENDAL Circuit

Charity Number 1133922

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Kendal Circuit for the year ended 31 August 2023 set out on pages 1 to ~~3~~. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below\*~~) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

Signature of independent examiner ..... *H Boardman* .....

Name of independent examiner: Mrs. Heidi Boardman

Relevant professional qualification of independent examiner: N/A  
RETIRED ACA

Name of firm (where appropriate): ABC Accounting

Address: Heatherlea, Firbank

Sedburgh, Cumbria Post Code LA10 5EN

Date ..... *11/12/23* .....

\* delete or circle as appropriate

## KENDAL METHODIST CIRCUIT

### Income and Expenditure Account 1st September 2022 to 31st August 2023

Income			Expenditure		
2021/22		2022/23	2021/2022		2022/23
168,112	Assessments	151,721	69,025	Stipends	84,022
-	Barbon	5,001	5,281	National Insurance	8,026
8	Way Leave	8	16,910	Superannuation	21,873
120	Bank Interest	1,019	-	Rebate from Anglican Church	- 9,990
-	Crossfield Trust	-	513	Computers in Ministry (Allowance)	528
75	Telephone	75	411	Apprenticeship Levy	507
10,740	Shap Road Rental	10,740	30,964	District Assessment	32,000
	Cowan Bridge	11,514	94	Bank Fees	60
	Fellside	1,882	3,720	Travel Expenses	2,054
	Mission in Britain	1,200	13,107	Manses Maintenance	3,355
	Miscellaneous	125	6,874	Manses Council Tax and Water	7,081
			3,711	Shap Road Expenses	1,109
				Cowan Bridge	3,438
				Fellside	4,598
			1,890	Phone/Broadband/Zoom	2,271
			2,636	Insurance	3,072
			641	Printing, Postage and Stationery	277
			385	Web Site	392
			745	LP+SupNum expenses	736
			5,400	Quinquennial Inspections	4,860
			4,000	Connexional Subscriptions	1,000
			-	Ministers Training	700
			565	Resource Materials	311
			300	Examiners Fee	294
			9,035	Circuit Administration Office	6,362
			2,112	Ministers Removal Expenses	-
			600	Ministers ReLocation Allowance	-
			107	TMCP Levy	154
			480	Payroll Fees	480
				Priorities for Action	-
			725	Miscellaneous	107
				Ministers Support	-
				Contra Balance	10
179,055		183,285	161,930		179,686
			17,125	Excess of Income over Exp	3,599
179,055		183,285	179,055		183,285

#### General Fund

Opening Balance on 01/09/2022	150,322
Excess of Income over expenditure	3,599
Transfer to Manse /Circuit Youth	- 500
<b>Closing Balance on 31/08/2023</b>	<b>153,421</b>

#### Manse Reserve Fund

Opening Balance on 01/09/2022	50,490
Transfer from General Fund	-
<b>Closing Balance on 31/08/2023</b>	<b>50,490</b>

#### Circuit Youth Fund

Opening Balance on 01/09/2022	727.18
Transfer from General Fund	500.00
<b>Closing Balance on 31/08/2023</b>	<b>1,227.18</b>

*H. Badma*

# KENDAL METHODIST CIRCUIT

## Balance Sheet as of 31/08/2023

	2022/23 £	2021/22 £
<b>Fixed Assets</b> (Note)		
Manses	4,922,474.00	2,850,921.00
<b>Investments</b>		
TMCP (Gillingate Endowment)	38,801.08	40,521.97
<b>Current Assets</b>		
Barclays Bank	14,097.02	13,036.82
Central Finance Board	33,280.07	31,426.67
Trustees Methodist Church Purposes	140,467.04	15,175.78
CAF	171,924.53	170,112.79
	359,768.66	229,752.06
<b>Total Assets</b>	<b>5,321,043.74</b>	<b>3,121,195.03</b>
Represented by:		
<b>Unrestricted Funds</b>		
General Account (Fixed Assets)	4,922,474.00	2,850,921.00
General Fund	153,420.87	150,322.20
Manse Reserve Fund	50,490.08	50,490.08
Circuit Model Trust Fund	129,733.93	7,700.75
<b>Restricted Funds</b>		
Cookson Bequest	3,031.78	-
Gillinggate Mission Hall	43,072.49	46,608.61
Circuit Youth Council	5,027.30	4,419.30
Milnthorpe	13,793.29	10,733.09
	<b>5,321,043.74</b>	<b>3,121,195.03</b>

Note: Increase in Manses fixed assets due to Fellside.

*H. Boardman*

## KENDAL METHODIST CIRCUIT

### Notes to the Accounts 2022/23

#### 1. Expenditure on Manses

	Arnmere	Shap Road	Bramble Close	Total
Council Tax	3,069.30	-	3,065.60	6,134.90
Water	672.22	-	283.44	955.66
Repairs and Maintenance	2,705.04	1,109.20	650.41	4,464.65
	<u>6,446.56</u>	<u>1,109.20</u>	<u>3,999.45</u>	<u>11,555.21</u>
Rental income from Shap Road				<u>10,740.00</u>

#### 2 General Fund

Balance b/fwd	150,322.20
Excess of Income over Expenditure	<u>3,098.67</u>
Balance (31/08/2023)	<u>153,420.87</u>

Note: The disbursement of MIB money from Connexion is held in the General Fund and will be paid to nominated charities in 2023/24

#### 3 Model Trust Fund

Balance b/fwd	7,700.75
Interest received	241.25
Property Proceeds from Cowan Bridge	<u>163,344.00</u>
	<u>171,286.00</u>
Admin Charge TMCP	21.95
District Levy	192.52
CPF Levy (re: Cowan Bridge)	<u>41,337.60</u>
	<u>41,552.07</u>
Balance (31/8/2023)	<u>129,733.93</u>

#### 4 Gillingate Mission Hall (Internal Organisation)

Balance b/fwd	6,086.64
Income	1,311.04
Expenditure	3,126.27
Balance (31/8/2023)	<u>4,271.41</u>
Endowment Fund Opening Balance	40,521.97
Endowment Fund Closing Balance	38,801.08

#### 5 Circuit Youth Council (Internal Organisation)

Balance b/fwd	4,419.30
Income	618.52

*H. Boardman*

Expenditure	10.52
Balance (31/8/2023)	<u>5,027.30</u>

**6 Milnthorpe Mission Fund (Internal Organisation)**

Balance b/fwd	10,733.09
Income	8,377.36
Expenditure	5,317.16
Balance (31/8/2023)	<u>13,793.29</u>

**7 Manse Reserve Fund (Reserved)**

Balance b/fwd	50,490.08
Income (transfers)	-
Expenditure	-
Balance (31/8/2023)	<u>50,490.08</u>

**8 M-HUB Worker (Restricted Funds)**

Balance b/fwd	2,413.32
Income (transfers)	-
Expenditure	-
Balance (31/08/2023)	<u>2,413.32</u>

**9 Cookson Bequest (Internal Organisation)**

Balance b/fwd (transfer)	2,946.25
Income	160.40
Expenditure	74.87
Balance (31/8/2023)	<u>3,031.78</u>

**Kendal Methodist Circuit is a Registered Charity Number 1133922**

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2023, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner *H. Boardman*      Circuit Financial Steward *N. Boardman*  
 Date: *11/12/23*      Date: *11/12/23*

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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# Kendal Methodist Circuit

**Superintendent Minister: Rev Melanie Greenall**

7 Bramble Close

Kendal

Cumbria

LA9 6FF

## **ANNUAL REPORT SEPTEMBER 2020 TO AUGUST 2021**

### **Achievements**

The circuit continues to work to support the life and mission of the Methodist Church in Kendal and surrounding area. The effects of the Covid pandemic continued to affect our congregations, staff and churches and the circuit supported each church as they sought to find a way of balancing the differing needs and expectations of their community in difficult times. A hybrid way of working was embraced as some people met together physically as buildings cautiously re-opened and others continued to meet on-line.

In September the circuit welcomed its new Superintendent Minister, Rev Melanie Greenall, who also serves the churches in the Kendal section of the circuit. Our thanks went to Rev Tricia Rogers and Rev Jeff Thomas who supported the Kendal section over the previous 12 months. The Rev Wendy Thornton went on sabbatical for three months during April to July 2021. Alastair McNeill, who had been a circuit Steward for a number of years, stepped down at Christmas. Peter McCabe continued in his lay pastor role in the Kent Estuary section.

We continued to build on our circuit strategy 'Priorities for Action', with the leadership team holding a series of meetings over the year looking at how best to move forward, acknowledging the frailties and opportunities highlighted by Covid. This resulted in an updated interim Priorities for Action document being produced which took into account all that has happened and is happening around the circuit. Three listening sessions with members of the congregations from each section were held and the conversations that took place were very positive. Managing the circuit's finances also took time this year as church membership and attendance has fluctuated and room hire income has been lost by many churches. The circuit continues to look for ways in which it can support churches struggling financially.

Work across the circuit included consideration a special resolution on the use of Methodist buildings by other denominations, the results of which were fed to the District Synod and the Methodist Connexion. We also contributed to connexional work on the development of a Ministerial Covenant or draft code of conduct. Conversations, instigated by the District, began with neighbouring circuits over the possible re-alignment of circuit boundaries. The circuit was also involved in facilitating an on-line session across the North West and Mann area for those exploring a call to be a circuit steward. The Independent Inquiry into Child Sexual Abuse released its initial findings and all circuits were asked to comment on various aspects of safeguarding procedure across its churches. The God in Love Unites Us vote was held by Conference. All this was in addition to the regular work of the circuit in the areas of safeguarding, property and data protection.

Two minister's appointments came up for review. After prayerful consideration, in May 2021 Rev David Stretton decided it was time for him to move on and so entered the stationing process. He was asked to consider a move to Alderney and approached the leadership team to request that he be released early, at the beginning of May 2022, so that he could support the community on the island who have been without a Minister for some time. The leadership team agreed to this on behalf of the Circuit Meeting and the Kendal Circuit continued with the stationing process seeking a Minister for the Kent Estuary section to be appointed in September 2022.

Once Rev Wendy Thornton returned from sabbatical in July a conversation with the Circuit Invitation Committee began as a period of discernment over her future appointment was entered into.

As always our thanks go to everyone who contributes to the life and witness of the Kendal Methodist Circuit.

Circuit Leadership Team

**THE METHODIST CHURCH**  
**STANDARD FORM OF ACCOUNTS**

KENDAL	Circuit
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**FOR THE YEAR ENDED**  
**31 AUGUST 2022**

CUMBRIA	District	Circuit no	09/13
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Registered Charity - Charity Registration number

1133922
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If not a registered charity Her Majesty's Revenue and Customs Gift Aid number

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev. Melanie Greenall
Rev. Wendy Thornton
Rev. David Stretton (to April 2022)

Circuit Stewards:

Mrs. Grace Whitaker
Mrs. Susan Gardner

Treasurer:

Mr. Nick Burd
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SECTION A		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	£	£	£	£	£
a2	Assessment/Share	168,112			168,112	175,226
a3	Capital receipts		2,457		2,457	
a4	Bank and CFB interest and Investment income	120	31		151	47
a5	Grants					1,300
a6	Other receipts	10,823			10,823	10,822
a7	<b>TOTAL RECEIPTS</b>	<b>179,055</b>	<b>2,488</b>		<b>181,543 (a8)</b>	<b>187,395</b>

SECTION B		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
b1	PAYMENTS	£	£	£	£	£
b2	Stipends, salaries, NIC, Pension and travel costs	73,838			73,838	92,130
b3	Manse Costs	28,017			28,017	10,989
b4	Administration etc	12,933	15		12,948	10,853
b5	District Assessment	30,964	134		31,098	31,909
b6	Grants & donations	4,000			4,000	1,000
b7	Travel	3,720			3,720	
b8	Other payments	8,458			8,458	6,247
b9	<b>TOTAL PAYMENTS</b>	<b>161,930</b>	<b>149</b>		<b>162,079 (b9)</b>	<b>153,128</b>

SECTION C		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	£	£	£	£	£
c1	(a7-b9)	17,125	2,339		19,464	34,267
c2	Total funds brought forward from last year	181,275	5,362	2,413	189,050 (c6)	154,783
c3	<b>Sub total</b>	<b>198,400 (c1+c2)</b>	<b>7,701</b>	<b>2,413</b>	<b>208,514</b>	<b>189,050</b>
c4	Transfers and adjustments				(c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>198,400 (c3+c4)</b>	<b>7,701</b>	<b>2,413</b>	<b>208,514 (c8)</b>	<b>189,050 (c6)</b>

SECTION D		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)	£	£	£	£	£
d1	Balance brought forward from last year					
d2	Offerings/Gifts - received for external organisations					
d3	Offerings/Gifts - passed to external organisations					
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>					

**SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING****SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2022 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillingate Mission Hall	1,067	1,637	(570)		6,657	6,087
e2 Circuit Youth Council	17	11	6		4,413	4,419
e3 Milnthorpe MHUB	9,733	7,335	2,398		8,335	10,733
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	10,817	8,983	1,834		19,405 (e11)	21,239 (e12)
c9 Circuit accounts (totals brought forward from page 2 - totals column)	181,543 (a8)	162,079 (b9)	19,464	(c7)	189,050 (c6)	208,514 (c8)
c10 TOTAL CASH FUNDS HELD BY CIRCUIT	192,360	171,062	21,298		208,455 (x)	229,753 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F****STATEMENT OF ASSETS AND LIABILITIES****CIRCUIT - CASH FUNDS HELD at 31 August 2022**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	156,645	169,386
f3 Bank Deposit Account		
f4 Central Finance Board	27,043	31,427
f5 Trustees for Methodist Church Purposes	5,362	7,701
f6 Other funds		
f7 SUB TOTAL	189,050 (c6)	208,514 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	19,405 (e11)	21,239 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	208,455 (x)	229,753 (y)

**SECTION G****OTHER ASSETS and LIABILITIES**

	At 1 September 2021	At 31 August 2022
g1 Investments (include Endowments)	43,238	40,522
g2 Land and Buildings (see notes re Insurance value)	2,638,794	2,850,921
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *N. Burd* ..... Date *25/11/2022* .....

Name and address of treasurer: Mr. Nick Burd, 3 Churchfield Barn, Church Lane

Tunstall, Lancashire. Post Code: LA6 2RH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be\* presented to the Circuit meeting held on 7th or 9th February 2023.

Signature of the Chair of the meeting ..... *M. Greenall* .....

Name of the Chair of the meeting: Rev. Melanie Greenall. Date *March 1st 2023*

## Independent Examiner's Report to the Trustees of the KENDAL Circuit

Charity Number: 1133922

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Kendal Circuit for the year ended 31 August 2022 set out on pages 1 to 3. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have 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.

Signature of independent examiner ..... *H Boardman* .....

Name of independent examiner: Mrs. Heidi Boardman

Relevant professional qualification of independent examiner: N/A

Name of firm (where appropriate): ABC Accounting

Address: Heatherlea, Firbank

Sedburgh Post Code: LA10 5EN

Date ..... *12/11/22* .....

\* delete or circle as appropriate

Sep-22

## KENDAL METHODIST CIRCUIT

### Income and Expenditure Account 1st September 2020 to 31st August 2022

Income		Expenditure	
2020/21	2021/22	2020/2021	2021/22
175,226	168,112	74,775	69,025
7	8	5,634	5,281
29	120	17,230	16,910
1,300	-	8,946	- 18,301
75	75	507	513
10,740	10,740	518	411
	-	31,772	30,964
	-	84	94
	-	2,412	3,720
		1,710	13,107
		6,832	6,874
		736	3,711
		1,795	1,890
		2,447	2,636
		1,565	641
		491	385
		912	745
		1,000	5,400
			4,000
		450	-
		88	-
		300	565
		6,016	300
		2,304	9,035
		600	2,112
		110	600
		480	107
			480
		1,158	-
			725
			-
<b>187,377</b>	<b>179,055</b>	<b>152,980</b>	<b>161,930</b>
		<b>34,397</b>	<b>17,125</b>
<b>187,377</b>	<b>179,055</b>	<b>187,377</b>	<b>179,055</b>

#### General Fund

Opening Balance on 01/09/2021	133,198
Excess of income over expenditure	17,125
Transfer to Manse Reserve Fund	-
<b>Closing Balance on 31/08/2022</b>	<b>150,323</b>

#### Manse Reserve Fund

Opening Balance on 01/09/2021	50,490
Transfer from General Fund	-
<b>Closing Balance on 31/08/2022</b>	<b>50,490</b>

#### Circuit Youth Fund

Opening Balance on 01/09/2021	727.18
Excess of income over expenditure	-
<b>Closing Balance on 31/08/2022</b>	<b>727.18</b>

*H. Boardman*

# KENDAL METHODIST CIRCUIT

## Balance Sheet as of 31/08/2022

	2021/22 £	2020/21 £
<b>Fixed Assets</b>		
Manses	<u>2,850,921.00</u>	<u>2,638,794.00</u>
<b>Investments</b>		
TMCP (Gillingate Endowment)	40,521.97	43,238.35
<b>Current Assets</b>		
Barclays Bank	13,036.82	10,139.05
Central Finance Board	31,426.67	27,043.17
Trustees Methodist Church Purposes	15,175.78	13,900.94
CAF	<u>170,112.79</u>	<u>157,371.66</u>
	229,752.06	208,454.82
<b>Total Assets</b>	<u><b>3,121,195.03</b></u>	<u><b>2,890,487.17</b></u>
Represented by:		
<b>Unrestricted Funds</b>		
General Account (Fixed Assets)	2,850,921.00	2,638,794.00
General Fund	150,322.20	133,197.57
Manse Reserve Fund	50,490.08	50,490.08
Circuit Model Trust Fund	7,700.75	5,362.09
<b>Restricted Funds</b>		
Gillingate Mission Hall	46,608.61	49,895.60
Circuit Youth Council	4,419.30	4,412.51
Milnthorpe	10,733.09	8,335.32
	<u><b>3,121,195.03</b></u>	<u><b>2,890,487.17</b></u>

*H Baveland*

# KENDAL METHODIST CIRCUIT

## Notes to the Accounts 2021/22

### 1. Expenditure on Manses

	Arnmore	Shap Road	Bramble Close	Total
Council Tax	2,954.38	-	2,952.15	5,906.53
Water	640.65	-	326.54	967.19
Furnishings	-	-	-	-
Repairs and Maintenance	11,333.93	3,710.97	1,772.96	16,817.86
	<u>14,928.96</u>	<u>3,710.97</u>	<u>5,051.65</u>	<u>23,691.58</u>
Rental income from Shap Road				<u>10,740.00</u>

### 2 Connexional Donations

Methodist Church Pension Fund	3,000.00
General Property Fund	500.00
Presbyters and Deacons Fund	500.00
	<u>4,000.00</u>

### 3 General Fund

Balance b/fwd	133,197.57
Excess of Income over Expenditure	17,124.63
Balance (31/08/2022)	<u>150,322.20</u>

#### Restricted Funds held within General Fund above:

##### **M-HUB Worker**

Balance b/fwd	2,413.32
Income	-
Expenditure	-
Balance (31/08/2022)	<u>2,413.32</u>

### 4 Model Trust Fund

Balance b/fwd	5,362.09
Interest received	30.59
Proceeds of Storth Land Sale	2,457.40
	<u>7,850.08</u>

Admin Charge TMCP	15.28
District Levy	134.05
Ministry Payments	-
	<u>149.33</u>

Balance (31/8/2022)	<u>7,700.75</u>
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### 5 Gillingate Mission Hall

Balance b/fwd (interest and dividends)	6,657.25
Income	1,066.45

*H Boardman*

Expenditure	1,637.06
Balance (31/8/2022)	<u>6,086.64</u>

Endowment Fund Opening Balance	43,238.35
Unrealised gain/(loss)	- 2,716.38
Balance (31/8/2022)	<u>40,521.97</u>

**6 Circuit Youth Council**

Balance b/fwd	4,412.51
Income (TMCP)	17.29
Expenditure (TMCP)	10.50
Balance (31/8/2022)	<u>4,419.30</u>

**7 Milnthorpe Mission Fund**

Balance b/fwd	8,335.32
Income	9,732.52
Expenditure	7,334.75
Balance (31/8/2022)	<u>10,733.09</u>

**8 Manse Reserve Fund (Designated for maintenance of manses)**

Balance b/fwd	50,490.08
Income (transfers from General Fund)	-
Expenditure	-
Balance (31/8/2022)	<u>50,490.08</u>

**Kendal Methodist Circuit is a Registered Charity Number 1133922**

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2022, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner *H Bardua*  
 Date: *12/11/22*

Circuit Financial Steward *N. h w*  
 Date: *25/11/22*  
*H Bardua*

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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# Kendal Methodist Circuit

**Superintendent Minister: Rev Melanie Greenall**

7 Bramble Close

Kendal

Cumbria

LA9 6FF

## **ANNUAL REPORT SEPTEMBER 2020 TO AUGUST 2021**

### **Achievements**

The circuit continues to work to support the life and mission of the Methodist Church in Kendal and surrounding area. The effects of the Covid pandemic continued to affect our congregations, staff and churches and the circuit supported each church as they sought to find a way of balancing the differing needs and expectations of their community in difficult times. A hybrid way of working was embraced as some people met together physically as buildings cautiously re-opened and others continued to meet on-line.

In September the circuit welcomed its new Superintendent Minister, Rev Melanie Greenall, who also serves the churches in the Kendal section of the circuit. Our thanks went to Rev Tricia Rogers and Rev Jeff Thomas who supported the Kendal section over the previous 12 months. The Rev Wendy Thornton went on sabbatical for three months during April to July 2021. Alastair McNeill, who had been a circuit Steward for a number of years, stepped down at Christmas. Peter McCabe continued in his lay pastor role in the Kent Estuary section.

We continued to build on our circuit strategy 'Priorities for Action', with the leadership team holding a series of meetings over the year looking at how best to move forward, acknowledging the frailties and opportunities highlighted by Covid. This resulted in an updated interim Priorities for Action document being produced which took into account all that has happened and is happening around the circuit. Three listening sessions with members of the congregations from each section were held and the conversations that took place were very positive. Managing the circuit's finances also took time this year as church membership and attendance has fluctuated and room hire income has been lost by many churches. The circuit continues to look for ways in which it can support churches struggling financially.

Work across the circuit included consideration a special resolution on the use of Methodist buildings by other denominations, the results of which were fed to the District Synod and the Methodist Connexion. We also contributed to connexional work on the development of a Ministerial Covenant or draft code of conduct. Conversations, instigated by the District, began with neighbouring circuits over the possible re-alignment of circuit boundaries. The circuit was also involved in facilitating an on-line session across the North West and Mann area for those exploring a call to be a circuit steward. The Independent Inquiry into Child Sexual Abuse released its initial findings and all circuits were asked to comment on various aspects of safeguarding procedure across its churches. The God in Love Unites Us vote was held by Conference. All this was in addition to the regular work of the circuit in the areas of safeguarding, property and data protection.

Two minister's appointments came up for review. After prayerful consideration, in May 2021 Rev David Stretton decided it was time for him to move on and so entered the stationing process. He was asked to consider a move to Alderney and approached the leadership team to request that he be released early, at the beginning of May 2022, so that he could support the community on the island who have been without a Minister for some time. The leadership team agreed to this on behalf of the Circuit Meeting and the Kendal Circuit continued with the stationing process seeking a Minister for the Kent Estuary section to be appointed in September 2022.

Once Rev Wendy Thornton returned from sabbatical in July a conversation with the Circuit Invitation Committee began as a period of discernment over her future appointment was entered into.

As always our thanks go to everyone who contributes to the life and witness of the Kendal Methodist Circuit.

Circuit Leadership Team

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS

KENDAL	Circuit
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FOR THE YEAR ENDED  
31 AUGUST 2021

CUMBRIA	District	Circuit no	09/13
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Registered Charity - Charity Registration number

1133922
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If not a registered charity Her Majesty's Revenue and Customs Gift Aid number

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev. Melanie Greenall
Rev. David Stretton
Rev. Wendy Thornton

Circuit Stewards:

Mrs. Amanda Deaville
Mrs. Grace Whitaker

Treasurer:

Mr. Nick Burd
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SECTION A		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	£	£	£	£	£
a2	Assessment/Share	175,226			175,226	158,652
a3	Capital receipts					
a4	Bank and CFB interest and Investment income	29	18		47	259
a5	Grants	1,300			1,300	1,300
a6	Other receipts	10,822			10,822	11,331
a7	<b>TOTAL RECEIPTS</b>	<b>187,377</b>	<b>18</b>		<b>187,395 (a8)</b>	<b>171,542</b>

SECTION B		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
b1	<b>PAYMENTS</b>					
b2	Stipends, salaries, NIC, Pension and travel costs	92,130			92,130	105,768
b3	Manse Costs	10,989			10,989	25,305
b4	Administration etc	10,842	11		10,853	9,725
b5	District Assessment	31,772	137		31,909	30,692
b6	Grants & donations	1,000			1,000	1,000
b7	Travel Expenses					
b8	Other payments	6,247			6,247	5,669
b9	<b>TOTAL PAYMENTS</b>	<b>152,980</b>	<b>148</b>		<b>153,128 (b9)</b>	<b>178,159</b>

SECTION C		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>34,397 (a7-b9)</b>	<b>(130)</b>		<b>34,267</b>	<b>(6,617)</b>
c2	Total funds brought forward from last year	146,878	5,492	2,413	154,783 (c6)	161,400
c3	<b>Sub total</b>	<b>181,275 (c1+c2)</b>	<b>5,362</b>	<b>2,413</b>	<b>189,050</b>	<b>154,783</b>
c4	Transfers and adjustments				(c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>181,275 (c3+c4)</b>	<b>5,362</b>	<b>2,413</b>	<b>189,050 (c8)</b>	<b>154,783 (c6)</b>

SECTION D		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>						
<b>(these amounts should not be included in total receipts/payments above)</b>						
d1	Balance brought forward from last year					
d2	Offerings/Gifts - received for external organisations					
d3	Offerings/Gifts - passed to external organisations					
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>					

**SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING****SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2021 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillinggate Mission Hall	700	2,963	(2,263)		8,920	6,657
e2 Helen Hill (Circuit Youth)	12	6	6		4,407	4,413
e3 Milnthorpe (MHUB)	4,614	3,513	1,101		7,234	8,335
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	5,326	6,482	(1,156)		20,561 (e11)	19,405 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	187,395 (a8)	153,128 (b9)	34,267	(c7)	154,783 (c6)	189,050 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	192,721	159,610	33,111		175,344 (x)	208,455 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F****STATEMENT OF ASSETS AND LIABILITIES****CIRCUIT - CASH FUNDS HELD at 31 August 2021**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	115,466	156,645
f3 Bank Deposit Account		
f4 Central Finance Board	33,825	27,043
f5 Trustees for Methodist Church Purposes	5,492	5,362
f6 Other funds		
f7 SUB TOTAL	154,783 (c6)	189,050 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	20,561 (e11)	19,405 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	175,344 (x)	208,455 (y)

**SECTION G****OTHER ASSETS and LIABILITIES**

	At 1 September 2020	At 31 August 2021
g1 Investments (include Endowments) - GILLINGGATE	36,532	43,238
g2 Land and Buildings (see notes re Insurance value)	2,561,552	2,638,794
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 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 ..... *N. Burd* ..... Date... *23/12/2021* .....

Name and address of treasurer: Mr. Nick Burd, 3 Churchfield Barn, Church Lane

Tunstall, Lancashire

Post Code: LA6 2RH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be\* presented to the Circuit meeting held on 22nd February 2022.

Signature of the Chair of the meeting ..... *Wendy Thornton* .....

Name of the Chair of the meeting ... Rev. Melanie Greenall

Date *21/2/22* .....

*Wendy Thornton*

### Independent Examiner's Report to the Trustees of the

#### KENDAL Circuit

Charity Number: 1133922.

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Kendal Circuit for the year ended 31 August 2021 set out on pages 1 to 3. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have<sup>7</sup> 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.

Signature of independent examiner ..... *H Boardman* .....

Name of independent examiner ..... *HEIDI BOARDMAN* .....

Relevant professional qualification of independent examiner ..... *N/A* .....

Name of firm (where appropriate) ..... *ABC ACCOUNTING* .....

Address ..... *HEATHERLEA* .....

..... *FIRBANK SODBORGH* ..... Post Code ..... *LA10 5EN* .....

Date .....

\* delete or circle as appropriate

~~Sep 21~~

## KENDAL METHODIST CIRCUIT

Income and Expenditure Account 1st September 2020 to 31st August 2021

Income		Expenditure	
2019/20		2020/21	
158,652	Assessments	175,226	89,125
8	Way Leave	8	6,671
212	Bank Interest	29	21,445
1,300	Crossfield Trust	1,300	17,192
25	Telephone	75	495
10,740	Shap Road Rental	10,740	-
-	Ministers Support (Grant)	-	30,552
-	Payroll Support (Grant)	-	55
558	Miscellaneous	-	5,224
			14,156
			6,552
			1,784
			2,202
			2,318
			414
			385
			99
			2,280
			1,000
			-
			625
			640
			300
			5,766
			1,140
			-
			112
			480
			-
			1,239
			142
<b>171,495</b>		<b>187,377</b>	<b>178,009</b>
			-
			6,514
<b>171,495</b>		<b>187,377</b>	<b>171,495</b>
			-
			84
			518
			31,772
			2,412
			1,710
			6,832
			736
			1,795
			2,447
			1,565
			492
			912
			-
			1,000
			-
			450
			88
			300
			6,016
			2,304
			600
			110
			480
			-
			1,158
			-
			34,397
			<b>187,377</b>

*H. Barrow*

# KENDAL METHODIST CIRCUIT

## Balance Sheet as of 31/08/2021

	2020/21 £	2019/20 £
<b>Fixed Assets</b>		
Manses	<u>2,638,794.00</u>	<u>2,561,552.00</u>
<b>Investments</b>		
Trustees Methodist Church Purposes :Endowment Fund	<u>43,238.35</u>	<u>36,532.28</u>
<b>Current Assets</b>		
HSBC Bank	-	727.18
Barclays Bank	10,139.05	7,911.68
Central Finance Board	27,043.17	33,825.11
Trustees Methodist Church Purposes CAF	<u>13,900.94</u> <u>157,371.66</u>	<u>17,415.21</u> <u>115,465.61</u>
	208,454.82	175,344.79
<b>Total Assets</b>	<u><b>2,890,487.17</b></u>	<u><b>2,773,429.07</b></u>

Represented by:

### Unrestricted Funds

General Account (Fixed Assets)	2,638,794.00	2,561,552.00
General Fund	133,197.57	98,800.64
Manse Reserve Fund	50,490.08	50,490.08
Circuit Model Trust Fund	5,362.09	5,492.27

### Restricted Funds

Gillinggate Mission Hall	49,895.60	45,452.65
Circuit Youth Council	4,412.51	4,407.48
Milnthorpe	8,335.32	7,233.95
	<u>2,890,487.17</u>	<u>2,773,429.07</u>

*H Barrow*

# KENDAL METHODIST CIRCUIT

## Notes to the Accounts 2020/21

### 1. Expenditure on Manses

	Arnmere	Shap Road	Bramble Close	Total
Council Tax	2,860.43	-	2,861.23	5,721.66
Water	636.39	-	473.95	1,110.34
Furnishings			-	-
Repairs and Maintenance	394.30	735.54	1,316.08	2,445.92
	<u>3,891.12</u>	<u>735.54</u>	<u>4,651.26</u>	<u>9,277.92</u>
Rental income from Shap Road				<u>10,740.00</u>

### 2 Connexional Subscriptions

General Property Fund	500.00
Presbyters and Deacons Fund	500.00
	<u>1,000.00</u>

### 3 General Fund

Balance b/fwd	98,800.64
Excess of Income over Expenditure	34,396.93
Balance (31/08/2021)	<u>133,197.57</u>

### 4 Model Trust Fund

Balance b/fwd	5,492.27
Interest received	18.11
	<u>5,510.38</u>
Admin Charge TMCP	10.98
District Levy	137.31
Ministry Payments	-
	<u>148.29</u>
Balance (31/8/2021)	<u>5,362.09</u>

### 5 Gillingate Mission Hall

Balance b/fwd	8,920.37
Income	700.43
	<u>9,620.80</u>
Expenditure	2,963.55
Balance (31/8/2021)	<u>6,657.25</u>
Endowment Fund Opening Balance	36,532.28
Endowment Fund Closing Balance	43,238.35

*H Boardman*

**6 Circuit Youth Council**

Balance b/fwd	4,407.48
Income	<u>739.57</u>
	5,147.05
Expenditure	<u>734.54</u>
Balance (31/8/2021)	<u>4,412.51</u>

**7 Milnthorpe Mission Fund**

Balance b/fwd	7,233.95
Income	<u>4,615.32</u>
	11,849.27
Expenditure	<u>3,513.95</u>
Balance (31/8/2021)	<u>8,335.32</u>

**8 Manse Reserve Fund (Designated for maintenance of manses)**

Balance b/fwd	50,490.08
Income (transfers)	<u>-</u>
	50,490.08
Expenditure	<u>-</u>
Balance (31/8/2021)	<u>50,490.08</u>

**9 Restricted Funds**

<b>(i) M-HUB Worker</b>	
Balance b/fwd	2,413.32
Income (transfers)	<u>-</u>
	2,413.32
Expenditure	<u>-</u>
	<u>2,413.32</u>

**Kendal Methodist Circuit is a Registered Charity Number 1133922**

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2021, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner

*H. Boardman*

Circuit Financial Steward

*N. Lewis*Date: *23/12/2021*Date: *23/12/2021*

**KENDAL METHODIST CIRCUIT**

England & Wales - Charity number 1133922

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# Accounts

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## **ANNUAL REPORT SEPTEMBER 2019 TO AUGUST 2020**

### **Achievements**

The charity continues to work to support the life and mission of the Methodist Church in Kendal and surrounding area. We continue to build on our circuit strategy 'Priorities for Action' which was reviewed earlier in the year and subsequently has been discussed across our circuit churches.

Following a staffing review, we entered the Stationing Process for a new Superintendent for September 2020 and eventually were matched with Rev Melanie Greenall from the Lincolnshire District who was requested to leave her appointment a year early to take up this role. We employed an Anglican presbyter, Rev Tricia Rogers for one year from September 2019 to August 2020 to work in the Kendal section, supported by Rev Jeff Thomas, a Supernumerary Minister. This addition to the leadership team greatly enhanced the ecumenical work across all churches in Kendal. Peter McCabe, agreed to continue in his lay pastor role for another year in the Kent Estuary section.

Work across the circuit included Marriage & Relationship forums to discuss the 'God in Love Unites Us' report; regular safeguarding and GDPR training; circuit prayer meetings and the seeking new Circuit Stewards to ensure succession planning.

As the pandemic struck and lockdown was imposed all circuit work moved online. Churches spearheaded support in their local communities supporting the vulnerable. Worship services developed online with home worship service sheets for those without internet access and comprehensive pastoral programmes put in place.

The circuit leadership team monitored the financial position of the churches as many lost room rental income. In June 2020, a questionnaire was sent to all churches and congregations asking for comments on:

1. What has been lost that we need to grieve?
2. What has stopped that we can let go of?
3. What has stopped that we need to work to renew?
4. What have we discovered that we need to respond to?
5. What is positive, new, and emerging to be developed and resourced?

From this there developed a move to hybrid church with the continuation of online worship as well as physically meeting for worship as buildings re-opened in July. This was after extensive consultation with preachers as to whether they felt able to return. This work is set to continue.

Circuit Leadership Team

## **KENDAL METHODIST CIRCUIT**

2019/2020 Finance Year Summary for Circuit Meeting

22<sup>nd</sup> February 2021

As we all know, last year was a challenge for many Churches and their congregations, including Church finances which have suffered due to loss of rental income and forced many Churches to rely on their reserves to keep them going. At the Circuit level, we started the 2019/2020 finance year expecting to make a loss of around £6000 for the year due to staffing changes, and despite COVID we finished the year maintaining this position. While COVID has meant that our expenses such as travel costs have decreased, this has balanced out costs in excess of budget in manse maintenance (Quinquennial work at Arnside) which meant that we did not need to draw down any money from our Manse Maintenance fund. Overall, this has left our General and Manse Maintenance funds with healthy balances as we entered the 2020/2021 year.

The 2019/2020 accounts have been examined by Mrs. Heidi Boardman, our Independent Examiner, who has signed the Notes to the Accounts, and on approval by the Church Council will sign the Standard Form of Accounts, Income and Expenditure Account and the Balance Sheet. Also included for approval are the Reserves Policy, and budget for 2021/2022 which keeps Church Assessments unchanged. The small shortfall predicted in 2021/2022 will be covered by the Circuit General Account.

I would like to record my thanks to all our Church Treasurers for all the hard work they do in managing our Church finances.

Nick Burd

6<sup>th</sup> February, 2021

## KENDAL METHODIST CIRCUIT

### Notes to the Accounts 2019/20

#### 1. Expenditure on Manses

	Arnmore	Shap Road	Bramble Close	Total
Council Tax	2,762.53	-	2,764.61	5,527.14
Water	647.67	-	481.79	1,129.46
Furnishings			-	-
Repairs and Maintenance	12,132.90	1,784.16	1,918.33	15,835.39
inc letting fees	15,543.10	1,784.16	5,164.73	22,491.99
				<u>10,740.00</u>
				Rental income from Shap Road

#### 2 Connexional Subscriptions

General Property Fund	500.00
Presbyters and Deacons Fund	500.00
	<u>1,000.00</u>

#### 3 Model Trust Fund

Balance b/fwd (1/9/19)	5,596.31
Interest received (19/20)	47.06
	<u>5,643.37</u>
Admin Charge TMCP	11.19
District Levy	139.91
Ministry Payments	-
	<u>151.10</u>
Balance (31/8/20)	<u>5,492.27</u>

#### 4 Gillingate Mission Hall

Balance b/fwd (1/9/19)	8,794.18	37,188.22	45,982.40
Income (19/20)	807.62		
	<u>9,601.80</u>		
Expenditure (19/20)	681.43		
Balance (31/8/2020)	<u>8,920.37</u>	<u>36,532.28</u>	<u>45,452.65</u>
Endowment Fund Opening Balance	37,188.22		
Endowment Fund Closing Balance	36,532.28		

#### 5 Circuit Youth Council

Balance b/fwd (1/9/19)	4,508.32
Income (19/20)	31.47
	<u>4,539.79</u>
Expenditure (19/20)	132.31
Balance (31/8/2020)	<u>4,407.48</u>

*di Bonanza*

**6 Milnthorpe Mission Fund**

Balance b/fwd (1/9/19)	7,235.76
Adjustment	59.15
	<u>7,294.91</u>
Income (19/20)	12,640.65
	<u>19,935.56</u>
Expenditure (19/20)	12,701.61
	<u>7,233.95</u>

**7 Manse Reserve Fund (Designated for maintenance of manses)**

Balance b/fwd (1/9/19)	50,490.08
Income (transfers)	-
	<u>50,490.08</u>
Expenditure (19/20)	-
	<u>50,490.08</u>

**8. Restricted Funds**

<b>(i) M-HUB Worker</b>	
Balance b/fwd (1/9/19)	2,413.32
Income (transfers)	-
	<u>2,413.32</u>
Expenditure (19/20)	-
	<u>2,413.32</u>

<b>(ii) Stipend support</b>	
Balance b/fwd (1/9/19)	-
Income (transfers)	-
	<u>-</u>
Expenditure (19/20)	-
	<u>-</u>

<b>(iii) Minister Support</b>	
Balance b/fwd (1/9/19)	142.00
Income (transfers)	-
	<u>142.00</u>
Expenditure (19/20)	142.00
	<u>-</u>

Kendal Methodist Circuit is a Registered Charity Number 1133922

I have examined the financial statements of the Kendal Methodist Circuit for the year ended 31st August 2020, which comprises the Statement of Financial Activities, Balance Sheet and related notes, and find them to be in accordance with the underlying books and records.

Independent Examiner *de Boardman*

Circuit Financial Steward *N. Howard*

Date: *21/12/2020*

Date: *21/12/2020*

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS

KENDAL	Circuit
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FOR THE YEAR ENDED  
31 AUGUST 2020

CUMBRIA	District	Circuit no	09/13
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Registered Charity - Charity Registration number

1133922
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If not a registered charity Her Majesty's Revenue and Customs Gift Aid number

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(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

Rev. David Stretton
Rev. Wendy Thornton
Rev. Tricia Rogers
Rev. Jeff Thomas

Circuit Stewards:

Mrs. Amanda Deaville
Mrs. Grace Whitaker
Mr. Alastair McNeil

Treasurer:

Mr. Nick Burd
---------------

SECTION A			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£	£
a2	Assessment/Share		158,652			158,652	170,548
a3	Capital receipts						
a4	Bank and CFB interest and Investment income		212	47		259	294
a5	Grants		1,300			1,300	17,655
a6	Other receipts		11,331			11,331	10,603
a7	<b>TOTAL RECEIPTS</b>		<b>171,495</b>	<b>47</b>		<b>171,542 (a8)</b>	<b>199,100</b>

SECTION B							
b1	PAYMENTS						
b2	Stipends, salaries, NIC, Pension and travel costs		105,768			105,768	126,214
b3	Manse Costs		25,305			25,305	25,497
b4	Administration etc		9,714	11		9,725	11,002
b5	District Assessment		30,552	140		30,692	31,886
b6	Grants & donations		1,000			1,000	3,000
b7							
b8	Other payments		5,527		142	5,669	5,300
b9	<b>TOTAL PAYMENTS</b>		<b>177,866</b>	<b>151</b>	<b>142</b>	<b>178,159 (b9)</b>	<b>202,899</b>

SECTION C							
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b9)	(6,371)	(104)	(142)	(6,617)	(3,799)
c2	Total funds brought forward from last year		153,248	5,596	2,556	161,400 (c6)	165,199
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>146,877</b>	<b>5,492</b>	<b>2,414</b>	<b>154,783</b>	<b>161,400</b>
c4	Transfers and adjustments					(c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>146,877</b>	<b>5,492</b>	<b>2,414</b>	<b>154,783 (c8)</b>	<b>161,400 (c6)</b>

SECTION D					
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)				
d1	Balance brought forward from last year				
d2	Offerings/Gifts - received for external organisations				
d3	Offerings/Gifts - passed to external organisations				
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>				

## SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING

## SECTION E Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2020 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Gillinggate Mission Hall	808	681	127		8,794	8,921
e2 Circuit Youth Council	31	132	(101)		4,508	4,407
e3 Milnthorpe Hub	12,641	12,702	(61)	59	7,236	7,234
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	13,480	13,515	(35)	59	20,538 (e11)	20,562 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	171,542 (a8)	178,159 (b9)	(6,617)	(c7)	161,400 (c6)	154,783 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	185,022	191,674	(6,652)	59	181,938 (x)	175,345 (y)
Continue on a separate sheet if necessary and bring the totals forward	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

## SECTION F

## STATEMENT OF ASSETS AND LIABILITIES

## CIRCUIT - CASH FUNDS HELD at 31 August 2020

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	114,587	115,466
f3 Bank Deposit Account		
f4 Central Finance Board	41,217	33,825
f5 Trustees for Methodist Church Purposes	5,596	5,492
f6 Other funds		
f7 SUB TOTAL	161,400 (c6)	154,783 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	20,538 (e11)	20,562 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	181,938 (x)	175,345 (y)

## SECTION G

## OTHER ASSETS and LIABILITIES

	At 1 September 2019	At 31 August 2020
g1 Investments (include Endowments) - GILLINGGATE	37,188	36,532
g2 Land and Buildings (see notes re Insurance value)	2,484,979	2,561,552
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

Name of Circuit KENDAL No. 09/13

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2020 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer N. Burd Date 22/2/2021

Name and address of treasurer M.R. N. BURD, 3, CHURCHFIELD BARN  
CHURCH LN, TUNSTALL, LANCASHIRE Post Code LA6 2RM

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 were/will be\*  
presented to the Circuit meeting held on 22/2/2021

Signature of the Chair of the meeting M. S. Grenall

Name of the Chair of the meeting MELANIE S. GRENALL Date 22/2/2021

### Independent Examiner's Report to the Trustees of the

KENDAL Circuit

Charity Number 1183922

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the KENDAL  
Circuit for the year ended 31 August 2020 set out on pages 1 to 3. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Circuit .....Kendal ..... No ...1133922.....

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

Signature of independent examiner ..... *Heidi Boardman* .....

Name of independent examiner ..... Heidi Boardman

Relevant professional qualification of independent examiner ..... *N/A* .....

Name of firm (where appropriate) ...ABC Accounting

Address ..... Heather Lea Firbank Sedbergh Cumbria

..... Post Code .LA10 5EN

Date *22/2/2021* .....

\* delete or circle as appropriate

Sep-20