

**Charity Registration Number 1134251**

# **Doncaster Methodist Circuit**

**ANNUAL REPORT  
AND FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> AUGUST 2023**

# Doncaster Methodist Circuit

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# Doncaster Methodist Circuit

## Legal & Administrative Details

### Legal Status

Doncaster Methodist Circuit is a registered charity established in order to oversee the Methodist Churches within its jurisdiction.

The charity's registration number is 1134251. The Managing Trustee is the Circuit Meeting.

### Circuit Meeting (Managing Trustee)

The Circuit Meeting is the Managing Trustee of the Doncaster Methodist Circuit. It meets four times each year. Membership consists of Circuit office holders, presbyters and pastors, lay workers and representatives appointed by the local churches. The Circuit Leadership Team meet regularly throughout the year. Circuit Focus Groups meet as required throughout the year.

There are in excess of 50 members of the Circuit Meeting. They include:

Mr. D Beardsall, Ms. J. Bingham, Mrs. J. Bolton, Mr. P. Bramley Mrs. A. Brammer, Mr. R. Brittain, Mr. C. Brownsword, Mrs. R. Clarke, Mrs. I. Collier, Mrs. C. Corbridge, Ms. A. Davidson, Mr. D. Dennis, Mrs. J. Dennis, Ms. B. Ellis, Mrs. J. Fletcher, Mrs. W. Gibson, Mrs. P. Hankinson, Ms. K. Harris, Mr. P. Harris, Mr. D. Harrison, Mr. B. Hempstock, Mr. D. Hepworth, Mrs. H. Hepworth, Mr. J. Holford, Mrs. V. Holford, Mrs. A. Hudson, Mr. J. Key Mrs. E. McKee, Mr. A. Mendum, Mrs. C. Ogley, Mr. I. Ogley, Mrs. J. Parker, Mrs. B. Plummer, Mrs. S. Punton, Mrs. E. Randall, Mr. P. Randall, Mr. G. Raper, Mrs. C. Raper, Mr. H. Rawson, Mrs. D. Raynor, Mr. T. Roberts, Mr. D. Robinson, Mrs. L. Ross, Mrs. S. Ryan Mrs. M. Scott, Mr. R. Sculthorpe, Mrs. G. Sinnott Mrs. V. Sutcliffe, Mr. T. Sykes, Mr. T. Taylor, Mrs. J. Taylor, Mrs. J. Thackray, Mrs. M. Walker, Dr. I. Weeks, Mr. S. Willerton, Mrs. M. Wilson, Mr. J. Winn, Mrs. A. Worrall, Mrs. A. Wren, Mr. D. Wren

The Circuit presbyters are: Rev. Mick Neal (Acting Superintendent), Rev. Tom Read, Rev. Jonathan Gichaara,

Circuit lay Workers: Mrs. Susanna Brookes, Mrs. Alice Curry, Mr. Sean Worsley, Mr. McCauley Key (to June 2023), Mrs. Amy Roddam

Circuit Administrator: Mr. Barry Parker (to December 2022)  
Ms. Julia Burdis (from January 2023)

Circuit Finance & Property Officer: Ms. Tina Aluri (from March 2023)

### Principal Addresses of Circuit

#### *Superintendent Minister*

27 Goosehill Court,  
Woodfield Plantation  
Doncaster  
DN4 8SX

#### *Circuit Administrator*

Alder Grove Methodist Church  
Alder Grove  
Doncaster  
DN4 4RF

### Bankers

HSBC Bank plc  
1 High Street,  
Doncaster  
DN1 1EE

### Solicitors

Jones & Company,  
48 High Street,  
Bawtry,  
Doncaster.  
DN10 6JB

### Independent Examiner

Mr. R.A. Prior, FCCA, FCIE, DChA  
W.H. Prior  
Chartered Certified Accountants,  
Railway Court,  
Doncaster. DN4 5FB

# Doncaster Methodist Circuit

## ANNUAL REPORT

Year Ended 31st August 2023

### **OBJECTS AND CONSTITUTION OF THE CHARITY**

The Doncaster Methodist Circuit is the grouping of Methodist Churches within the Doncaster area. The Circuit has oversight of the Churches within its jurisdiction. As at 31 August 2023 the Circuit is registered as a charity under charity registration number 1134251.

The Managing Trustee is the Circuit Meeting, a representative body defined by Standing Order 510. The Trustees for Methodist Church Purposes (TMCP) is Custodian Trustee of all Methodist property. The Circuit Meeting convenes regularly in order to oversee the work of Churches in the area.

### **TRUSTEE'S (CIRCUIT MEETING'S) REPORT**

The Circuit Meeting presents its Report and Financial Statements for the Year ended 31 August 2023 which have been prepared in accordance with the Statement of recommended practice (SORP) "*Accounting and Reporting by Charities*" (FRS102)) and the accounting policies detailed on page 9.

### **STATEMENT OF CIRCUIT MEETING'S RESPONSIBILITIES**

The Charity's Standing Orders and the Charities Act 2011 (and Statutory Instrument 2007 No. 2655) require the Circuit Meeting (Managing Trustee) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for the period. In preparing those financial statements, the Circuit Meeting :-

- selects suitable accounting policies and applies them consistently;
- makes judgements and estimates that are reasonable and prudent;
- states whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepares the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Circuit Meeting is responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the Charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011 and with the Standing Orders of the Methodist Church. The Circuit Meeting is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **INVESTMENT POWERS**

Under the Standing Orders of the Methodist Church, the Circuit Meeting may invest surplus funds prudently, in any manner authorized by law (currently the Trustee Act 2000). However all Model Trust Monies (Proceeds of Sale, Development Funds and Model Trust Bequests) must be invested through the Trustees for Methodist Church Purposes (TMCP). The Circuit Meeting is encouraged to consider investing via the Central Finance Board of the Methodist Church (CFB).

### **CIRCUIT MISSION AND POLICY**

A Circuit Mission and Policy Statement was approved by the Circuit Meeting. This sets out the Purposes of the Circuit, and its core values, enumerated under the headings listed in the "Our Calling" document of the Methodist Connexion. The action priorities of the Circuit are

- Evangelism-to encourage local churches to make disciples
- Learning and Caring- to deepen discipleship
- Service- to encourage churches to have an outward looking focus in order to take their place in the community.
- Worship-to encourage passionate worship, applied Biblical preaching and regular sharing of Holy Communion.

### **SAFEGUARDING**

The Circuit Meeting approved a Safeguarding Children and Vulnerable Adults Policy at its meeting on 14th March 2023. All relevant persons within the Circuit have undertaken the necessary training stipulated by the Connexion. This Circuit commits itself to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice in the Circuit and in the churches. This Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

# Doncaster Methodist Circuit

## ANNUAL REPORT (CONTINUED)

Year Ended 31st August 2023

### REVIEW OF ACTIVITIES, EVENTS & TRANSACTIONS AND FINANCIAL REVIEW

A title for a review of the year 2022-23 could be 'a time of change'. There could also be a subtitle – 'planning for the future'. This Review covers both aspects.

Starting with the Ministry Team, Rev. Mick Neal continued as Superintendent until his retirement in May 2023. The Circuit expressed its gratitude to Mick for undertaking the role for almost two years in addition to his responsibilities in Barnsley. For the remainder of the Connexional year, Rev. Tom Read stepped up as Acting Superintendent. Rev. John Henry accepted the invitation to become Superintendent from September 2023, and the Circuit looks forward to working closely with him. Sean Worsley was appointed as Pastor in September. The Circuit quickly came to appreciate his involvement in its work, particularly in the Churches under his care. Sadly, our other two Pastors, Alice Curry and Susanna Brookes, stepped down at the end of the year. The Circuit is most grateful for their input and impact over a number of years. McCauley Key, the Circuit Outreach Worker, tended his resignation to focus further on his work in Hospital Chaplaincy. Again, the Circuit thanks him for all his efforts, particularly in the difficult times when based at Priory.

The administration of the Circuit saw changes. After many years of faithful service, Barry Parker stepped down as Circuit Administrator – and, in addition, as Safeguarding Officer and Secretary of the Local Preachers' and Worship Leaders' Meeting. His contribution to the organisation and smooth running of the Circuit is acknowledged as considerable. Two new positions were created to deal with the increasingly complex nature of Circuit administration. Julia Burdis was appointed as Administration and Governance Officer in an expanded role to Barry's previous one. Tina Aluri was appointed Finance and Property Officer. Both have made an immediate impact on the operation of the Circuit administration.

Hazel Hepworth stepped down as Circuit Steward (Ministers) after seven years' service. In turn, Carol Corbridge was formally received into the team.

McCauley Key was welcomed as a Local Preacher. However, the number of Local Preachers available to lead worship continued to decline. This meant, as in previous years, that Churches had to make provision themselves as local arrangements, own arrangements or, in some cases less prominent, joint services. These challenges will inevitably continue into future years.

After much delay Priory Place was finally sold to the Voice of God Fellowship, thus enabling Christian worship to be re-established there. The other property for sale, the Town Moor Avenue Manse, remained unsold at the end of the year.

In response to GILUU, on 31<sup>st</sup> May 2023, the congregation of TKCC made the decision to secede from the Methodist Church, with great sadness on both sides. The new Church, TKCC&J, retained use of the premises under licence from the Circuit.

Largely as a consequence of the secession of TKCC, the Circuit membership fell from 666 in 2021 to 534 in 2022 (figures from the Statistics for Mission data).

The Circuit remained active in its core functions. Communication between the Circuit and its Churches saw changes and improvements, particularly in the weekly Circuit notices. A Circuit Service, very well attended, was held at Bawtry in February with Rev. Gill Newton leading worship. Prayer Breakfasts continued each month. Churches throughout the Circuit adopted the Warm Spaces programme to support their local communities – over half received additional support from the District. The Circuit took the initial steps in approving a NPNP initiative in Rossington after much preliminary work by Jack Key and the District Team.

Finance is covered more fully below but it is worth recording in this general review that Churches and Church Treasurers agreed to adopt new criteria for assessing church contributions to the Circuit. Based on an equal division of membership, average attendance and income from personal giving, this represents a more logical approach to determining the assessment – and one which can take into account any year by year fluctuations in Churches in the three criteria.

Sadly, the year witnessed the deaths of two former presbyters of the Circuit: Rev. Bill Wallbank and Rev. Keith Jump. We remember with fondness and gratitude their contributions to the life of the Circuit.

# Doncaster Methodist Circuit

## ANNUAL REPORT (CONTINUED)

Year Ended 31st August 2023

Turning to a financial and property summary, the Circuit recorded an excess of income over expenditure for the year of £169,133 (2022 - £112,796).

The principal sources of funds were assessment contributions from our Churches, amounting to £264,183 (2022: £271,524), and rentals from the letting of Manses £26,155 (2022: £28,517).

The major items of Circuit expenditure included ministerial costs £78,854 (2022: £123,885), contributions made to Connexion and District £77,420 (2022: £81,442), Pastors £90,050 (2022: £63,867), Manse costs £59,269 (2022: £26,985), and depreciation (non cash) £21,097 (2022: £21,097).

At 31<sup>st</sup> August 2023 there were seventeen Churches in the Circuit. Church properties are inspected on a five years' cycle by a qualified architect.

Six manses were owned by the Circuit. Two properties were occupied by Presbyters (one until March 2023); one was occupied a Pastor; three were rented out to third parties. Manse properties are inspected by a qualified architect every five years. Oversight of the properties is given by the Circuit Steward (Manses).

In summary, this Review has indicated the significant changes that have come in the reporting year. Where there are changes, there are also opportunities – and it can be said that the Circuit in the next year is better prepared to meet them.

### RESERVES POLICY

The Reserves Policy relates to the general (unrestricted) funds that are available to be used for any or all of the purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money, not simply those that are defined as reserves.

#### Aims

Our aims are twofold-

- \* to secure and sustain the Circuit's viability and future;
- \* to give reassurance to the general public that the Circuit, as a charity, intends to use all of the money coming into its care for the purposes of the charity.

#### Process

The financial policy of the Circuit is centered on the role of the Circuit Budget in implementing policy through:

- \* the calculation of the Assessment
- \* the stewardship of the Circuit Model Trust Fund.

The Assessment, which is reviewed annually, provides essentially for-

- \* the ministerial oversight of the Churches in the Circuit
- \* the support of presbyters and lay workers
- \* the maintenance of Circuit manses
- \* the District Assessment, by means of which the Circuit helps to support the work of the Sheffield Methodist District, and the Methodist Connexion.

In addition, the Circuit supports various aspects of lay work at its member Churches either by grants from its Circuit Model Trust Fund or by procuring grants from other sources.

#### Reserves

The fund balances at 31 August 2023 were:

- \* General Fund (unrestricted reserves) balance £55,508 (2022: £135,779)  
These funds are held partly in a clearing bank current account and partly with the Central Finance Board of the Methodist Church.  
The aim of the Circuit is to maintain this fund at approximately three months unrestricted expenditure, currently approximately £100,000.
- \* General Fund(designated)Rossington balance £18,261 (2022: £18,261).  
These are funds received after Rossington Church ceased to worship.
- \* General Fund(designated) Carr House Wesley balance £31,164 (2022: £31,164).  
These are funds received after Carr House Wesley ceased to worship.

## Doncaster Methodist Circuit

## ANNUAL REPORT (CONTINUED)

Year Ended 31st August 2023

Manses Maintenance Fund (designated fund) balance £37,590 (2022: £ 49,049)

The purpose of this fund is to maintain Manses in a good state of repair. The policy is to transfer into the account each year an agreed amount in line with the recommendations from the Methodist Property Office. The balance at any one time represents the as yet unexpended portion of any transfers.

Circuit Model Trust Fund (designated fund) balance £431,812 (2022: £139,761)

This represents capital money from the proceeds of sale of Methodist property, principally churches and manses. The expenditure must be in accordance with the objectives set out in the document "Our Calling", and within the rules set out in the Constitutional Practice and Discipline of the Methodist Church.

Methodist Women in Britain Fund (designated fund) balance £140 (2022: £140)

This represents the net unexpended income arising from the activities arranged by the committee concerned. The funds are intended to be used towards similar such activities arranged in the future.

Children, Young People, Missing Generation (designated fund) balance £5,283 (2022: £4,818)

This fund contains monies set aside for the work of this group. The balance at any one time represents the as yet unexpended portion of such grants.

Godly Play (unrestricted designated fund) balance £2,748 (2022: £17,192)

This fund contains monies received in grants and donations from various sources to support work within schools. The balance at any one time represents the as yet unexpended portion of such grants.

Bequest Fund (designated fund) balance £71,687 (2022: £73,799)

This fund is held with the TMCP, being funds transferred to the Circuit after Carr House Wesley Church ceased to meet.

Fund for Fixed Assets (designated fund) balance £759,176 (2022: £780,273)

This fund contains no cash element. It comprises the value of the Manses of the Circuit.

**Risk Assessment and Management**

The Circuit Meeting assessed the major risks to which the Charity is exposed, in particular those related to the operation, investment and finances of the Circuit. By monitoring the level of reserves, ensuring control over financial systems and by examining the operational risk faced by the Charity, the Circuit believed that effective systems have been established to mitigate those risks.

Insurance, including public liability, is effected through Methodist Insurance Ltd. Circuit office holders have attended courses on Risk Assessment conducted by Methodist Insurance Ltd and by Sheffield Methodist District, in the interests of training them in the assessment of risk pertaining to the Circuit, both directly in respect of its own activities and properties (Manses) which it owns, but also indirectly in respect of its member Churches. Although the latter are separate Charities in their own right, the Circuit, through its Circuit Meeting and its various committees, seeks to ensure that its member Churches follow good practice in their activities, particularly with reference to their financial systems and the condition of their properties.

Signed on behalf of the Circuit

**A Mendum**

Dated:- 11<sup>th</sup> July 2024

# Doncaster Methodist Circuit

## INDEPENDENT EXAMINER'S REPORT TO THE CIRCUIT MEETING OF DONCASTER METHODIST CIRCUIT

I report on the accounts of the Charity for the Year Ended 31<sup>st</sup> August 2023 which are set out on pages 7 to 12.

This report is made solely to the Charity's trustees, as a body, in accordance with the regulations made under the Charities Act 2011. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body for this report.

### Respective responsibilities of Trustees and Examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

It is my responsibility to:-

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

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

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

(a) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act); and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**R.A. Prior, FCCA, FCIE, DChA**

**Chartered Certified Accountant  
Fellow of the Association of Charity Independent Examiners**

**W. H. Prior,  
Chartered Certified Accountants  
Railway Court,  
Doncaster. DN4 5FB**

**Dated:-**



# Doncaster Methodist Circuit

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## Statement of Financial Activities: Year Ended 31st August, 2023

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b><u>INCOME</u></b>					
<b><u>Donations &amp; Legacies</u></b>					
Grants		41,350	-	41,350	-
Donations & Gift Aid Tax recovered		190	-	190	1,255
Transfer from Churches		3,013		3,013	21,971
<b><u>Charitable Activities</u></b>					
Church Assessments		264,183		264,183	271,524
<b><u>Investment Income</u></b>					
Investment Income	2	16,736		16,736	2,410
Manse Rents		26,155		26,155	28,517
TKCC lease		6,000		6,000	-
<b><u>Other Income</u></b>					
Sale of Properties		305,001	-	305,001	-
<b>TOTAL INCOME</b>		<b>662,628</b>	<b>-</b>	<b>662,628</b>	<b>325,677</b>
<b><u>EXPENDITURE</u></b>					
<b>Expenditure on raising funds</b>					
- Investment Management Costs		622	-	622	860
<b>Expenditure on Charitable Activities</b>					
Ministerial Costs	3	78,854	-	78,854	123,885
Supernumeraries/Local Preachers		1,044	-	1,044	1,033
Farsi Project		10,000	-	10,000	10,546
Circuit Administrator		36,775	-	36,775	14,476
Pastors		90,050	-	90,050	63,867
Manse Costs	4	59,269	-	59,269	26,985
Connexional Costs	5	77,420	-	77,420	81,442
Children, Young People & Missing Generation		135	-	135	100
Godly Play		22,444	-	22,444	11,976
Grant	6	21,110	-	21,110	27,240
Other Costs, donations & grants	7	59,328	-	59,328	35,790
Town Centre Initiative		14,747	-	14,747	18,576
Independent Examiner's Fees		600	-	600	600
Depreciation		21,097	-	21,097	21,097
<b>TOTAL EXPENDITURE</b>		<b>493,495</b>	<b>-</b>	<b>493,495</b>	<b>438,473</b>
<b>NET (EXPENDITURE)</b>		<b>169,133</b>	<b>-</b>	<b>169,133</b>	<b>(112,796)</b>
Funds b/f 1st September 2022		1,250,236	-	1,250,236	1,363,032
<b>Funds c/f 31st August 2023</b>	<b>11</b>	<b>1,419,369</b>	<b>-</b>	<b>1,419,369</b>	<b>1,250,236</b>

# Doncaster Methodist Circuit

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## Balance Sheet as at 31st August, 2023

	Note	2023 £	2022 £
<b>Tangible Fixed Assets (Manse)</b>	<b>9</b>	759,176	780,273
<b>Fixed Asset Investments (At Market Value)</b>	<b>10</b>	527,413	218,461
<b>Current Assets</b>			
Cash at Bank: HSBC plc		85,760	58,842
MWiD Cash at Bank		140	140
Central Finance Board Deposit A/c		105,130	256,760
Debtors: Sundry		2,280	293
Prepayments - incl. Stipends Quarterly in advance		10,059	6,479
		203,369	322,514
<b>Current Liabilities: Amounts falling due within one year</b>			
Income received in Advance		60,379	69,184
Creditors & Accruals		10,210	1,828
		(70,589)	(71,012)
<b>NET ASSETS</b>		<u>1,419,369</u>	<u>1,250,236</u>
<b>Restricted Funds</b>	<b>11</b>	-	-
<b>Unrestricted Funds</b>	<b>11</b>		
General Fund		55,508	135,779
Rossington M C		18,261	18,261
Carr House Wesley M C		31,164	31,164
Circuit Model Trust Fund		431,812	139,761
Bequest Fund		71,687	73,799
Manse Maintenance Fund		37,590	49,049
NPNP		6,000	-
MWiD		140	140
CYPMG		5,283	4,818
Godly Play		2,748	17,192
Fund for Fixed Assets		759,176	780,273
		<u>1,419,369</u>	<u>1,250,236</u>

The financial statements on pages 7 to 12 were approved by the Doncaster Methodist Circuit on 11th July 2024 and signed on its behalf by:-

Rev. M. Neal  
Superintendent Minister

A. Mendum  
Circuit Steward (Finance)

# Doncaster Methodist Circuit

## Notes to the Financial Statements: Year Ended 31<sup>st</sup> August 2023

### 1. Accounting policies

#### 1.1 Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, modified to include the revaluation of investments, and comply with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) issued by the Charity Commissioners for England and Wales, and other applicable accounting standards.

#### 1.2 Fund Accounting - The Circuit operates a number of funds.

*Circuit Model Trust Fund* – This fund represents capital money from the proceeds of sale of Methodist property, principally Chapels & Manses. This fund is now categorised as Unrestricted

*Rossington MC Fund* – This fund represents monies received during the year after Rossington Church ceased to worship.

*Carr House Wesley MC Fund* - This fund represents monies received during the year after Carr House Wesley Church ceased to worship.

*Manses Maintenance Fund* – This is a designated fund used to maintain the Manses in a good state of repair. It is fed by regular transfer from the General Fund.

*Children, Young People, Missing Generation Fund*. This fund contains monies set aside for the work of this group. The balance at any one time represents the as yet unexpended portion of such grants.

*Godly Play Fund* - This fund contains monies received in grants and donations from various sources to support work within schools. The balance at any one time represents the as yet unexpended portion of such grants.

*Bequest Fund* – This fund is held with the TMCP and represents monies transferred to the Circuit after Carr House Wesley Church ceased to meet.

*General Fund* – This represents general funds that are not restricted, and that have not been designated by the Circuit Meeting for a specific purpose. The principal purposes of the General Fund are:-

- ❑ Obtain from the treasurer of each Local Church in the Circuit the contribution assessed by the Circuit Meeting on that Local Church towards the general expenditure of the Circuit.
- ❑ Provide the sums required for payment of the stipends of the ministers, deacons and probationers.
- ❑ Pay to the ministers, deacons, and probationers any other allowances due to them and all sums required to defray their expenses.
- ❑ Discharge all other claims upon the Circuit Fund in accordance with the budget agreed by the Circuit Meeting, including budgeted payments for ecumenical work.

*Fund for Fixed Assets* – This is a designated fund representing the value of Manses owned by the Circuit, valued at 75% of their insured value as at 31<sup>st</sup> August 2000, or at cost if purchased since 2000.

#### 1.2 Tangible Fixed Assets

Manses were included in the assets of the Charity for the first time, with effect from 31<sup>st</sup> August 2000. A formal valuation was not carried out, but Manses were included at 75% of their insurance value as at 31<sup>st</sup> August 2000. Manses purchased subsequent to that date are included at cost. Depreciation is provided at the rate of 2% per annum on Manses.

# Doncaster Methodist Circuit

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## Notes to the Financial Statements: Year Ended 31st August, 2023

	2023 £	2022 £
<b><u>2. Investment Income</u></b>		
CFB Interest	5,438	781
TMCP Interest - CMTF Account	8,700	1,184
TMCP Interest - Bequest Account	2,598	445
Interest on Loans	-	-
	<u>16,736</u>	<u>2,410</u>
<b><u>3. Ministerial Costs</u></b>		
Stipends	56,901	87,624
Pension Fund	7,244	21,998
National Insurance	5,086	8,028
Apprentice Levy	271	512
Travel Allowances	8,222	3,834
Telephone, & Postage/Stationery	1,130	1,889
	<u>78,854</u>	<u>123,885</u>
<b><u>4. Manse Costs</u></b>		
Repairs, Furnishings & Decorating	43,039	7,000
Council Tax, Water Rates & Insurance	9,630	11,775
Manse Rents paid	6,600	8,210
	<u>59,269</u>	<u>26,985</u>
<b><u>5. Connexional Costs</u></b>		
District Assessment	72,682	72,682
District Levy (Circuit Model Trust Fund)	4,738	8,760
	<u>77,420</u>	<u>81,442</u>
<b><u>6 Grants &amp; Donations</u></b>		
Alder Grove	-	3,600
SMC Family Worker	4,000	4,000
Baby Basics	8,000	8,000
Connexion Pension Reserve Fund	-	11,000
Adwick	-	550
Bentley	-	90
Flintwood	4,000	-
Tickhill	5,000	-
Other	110	-
	<u>21,110</u>	<u>27,240</u>
<b><u>7. Other Costs</u></b>		
Stationery , Postage, Meetings & Directories	-	1,901
Quinquennial Inspections & Removals	1,920	5,060
Other Properties	26,717	27,223
TKCC	30,000	-
Other Payments, donations, and grants	691	1,606
	<u>59,328</u>	<u>35,790</u>

Notes to the Financial Statements: Year Ended 31st August, 2023

	2023 £	2022 £
<b>8. Independent Examination Costs</b>		
Independent Examiner's & Accountancy Fees	600	600
	<u>600</u>	<u>600</u>

<b>9. Tangible Fixed Assets</b>	Freehold Property £	Total 2023 £
<b>Cost/Fair value on acquisition as at 1st September 2020</b>		
As at 1st September 2022	1,054,837	1,054,837
Additions/Improvements	-	-
Disposals at cost	-	-
As at 31st August 2023	<u>1,054,837</u>	<u>1,054,837</u>
<b>Depreciation</b>		
As at 1st September 2022	274,564	274,564
Charge for year	21,097	21,097
As at 31st August 2023	<u>295,661</u>	<u>295,661</u>
<b>Net Book Value</b>		
As at 31st August 2023	<u>759,176</u>	<u>759,176</u>
As at 31st August 2022	<u>780,273</u>	<u>780,273</u>

<b>10. Fixed Asset Investments</b>	Investments £	Total 2023 £
<b>Cost/Fair value as at 1st September 2021</b>		
As at 1st September 2022	218,461	218,461
Additions	314,312	314,312
Disposals at cost	(5,360)	(5,360)
As at 31st August 2023	<u>527,413</u>	<u>527,413</u>

<b>11. Movement in Funds</b>	Balance 1.9.22 £	Incoming Resources £	Resources Expended £	Transfers Gain/(Loss) Investments £	Balance 31.8.23 £
<b>Unrestricted Funds</b>					
General Fund	135,779	346,329	(401,420)	(25,180)	55,508
Rossington M C	18,261	-	-	-	18,261
Carr House Wesley M C	31,164	-	-	-	31,164
Circuit Model Trust Fund	139,761	313,701	(5,150)	(16,500)	431,812
Bequest Fund	73,799	2,598	(210)	4,500	71,687
Manse's Maintenance Fund	49,049	-	(43,039)	31,580	37,590
MWiD	140	-	-	-	140
CYPMG	4,818	-	(135)	600	5,283
Godly Play	17,192	-	(22,444)	8,000	2,748
NPNP	-	-	-	6,000	-
Fund for Fixed Assets	780,273	-	(21,097)	-	759,176
	<u>1,250,236</u>	<u>662,628</u>	<u>(493,495)</u>	<u>-</u>	<u>1,413,369</u>

Notes to the Financial Statements: Year Ended 31st August, 2023

	Balance 1.9.22 £	Incoming Resources £	Resources Expended £	Transfers Gain/(Loss) Investments £	Balance 31.8.23 £
<b><u>Restricted Funds</u></b>	-	-	-	-	-

**12. Analysis of Net Assets Between Funds**

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
General Fund	-	-	55,508	55,508
Rossington M C	-	-	18,261	18,261
Carr House Wesley M C	-	-	31,164	31,164
Circuit Model Trust	-	431,812	-	431,812
Bequest Fund	-	71,687	-	71,687
Manses Maintenance Fund	-	-	37,590	37,590
MWiD	-	-	140	140
CYPMG	-	-	5,283	5,283
Godly Play	-	-	2,748	2,748
NPNP	-	-	6,000	6,000
Fund for Fixed Assets	759,176	-	-	759,176
	<u>759,176</u>	<u>503,499</u>	<u>156,694</u>	<u>1,419,369</u>

**13. Staff Costs**

	2023 £	2022 £
Salaries, Employer's NI and Employer's Pension Contributions	148,565	105,431
Apprenticeship Levy	612	476
	<u>149,177</u>	<u>105,907</u>

There were an average of five employees during the year. No employee earned in excess of £60,000 per annum.

**14. Loans**

No loans have been made by the Circuit.

**15. Trustees**

No expenses have been paid to any individual in respect of their office of trustee (i.e. as part of the Circuit Meeting).

**16. Commitments**

There were no commitments as at 31st August 2023 (2022: None).