

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

WEST DURHAM	Circuit
-------------	---------

FOR THE YEAR ENDED
31 August 2025

District	Circuit no	12
----------	------------	----

Registered Charity - Charity Registration number

1134893

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

(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:

Reverend Chris Humble
Reverend Bruce Sawyer
Deacon Liesl Warren

Circuit Stewards:

Judith Bainbridge
Gerald Bell
David Dixon

Treasurer:

Pamela Harper

Balance Sheet as at 31 August 2025

General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024/25	Totals 2023/24
£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	950,000				950,000	950,000
Investment properties					0	
Investments					0	
Total fixed assets	950,000	0	0	0	950,000	950,000

Current Assets

Debtors					0	
Loans by the Circuit					0	
Investments with TMCP		87,576		11,904	99,480	112,715
Central Finance Board Deposits	147,310				147,310	184,529
Cash at Bank and in hand	18,223				18,223	17,075
Total current assets	165,533	87,576	0	11,904	0	265,013

Current liabilities

Creditors (due in under 1 year)					0	
Grants payable within one year					0	
Total current liabilities	0	0	0	0	0	0
Net current assets/liabilities	165,533	87,576	0	11,904	0	265,013

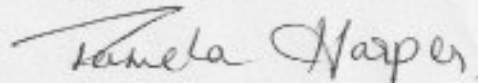
Total assets less current liabilities	1,115,533	87,576	0	11,904	0	1,215,013
--	------------------	---------------	----------	---------------	----------	------------------

Long term liabilities (due after more than one year)						
Grants payable after one year					0	
Loans to the Circuit					0	
					0	
Net assets	1,115,533	87,576	0	11,904	0	1,215,013

Funds of the Circuit

General Fund (Unrestricted)	1,115,533				1,115,533	1,131,604
Circuit Model Trust Fund (Unrestricted)		87,576			87,576	100,748
Designated Funds (Unrestricted)			0		0	
Total Unrestricted Funds					1,203,109	1,232,352
Restricted Funds				11,904	11,904	11,967
Endowment Funds					0	
Total Funds	1,115,533	87,576	0	11,904	0	1,244,319

Signed



Circuit Treasurer

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

Notes to the accounts	Circuit Model Designated					Total 2023-24
	General Fund (Unrestricted)	Trust (Unrestricted)	Funds (unrestricted)	Restricted Funds	Endowment Funds	
	£	£	£	£	£	£
Income						
1 Donations and legacies	344					344
2 Income from monetary investments	8,014	5,189		595		13,798
3 Income from investment properties						0
4 Assessments on Churches	154,126					154,126
5 Capital Receipts						0
6 Grants received	30,800					30,800
7 Other charitable income	68,355					
8 Total income	261,639	5,189	-	595	-	267,423
Expenditure						
9 Grants and donations	2,480			581		3,071
10 Salaries and associated costs	198,868					198,868
11 Property maintenance	30,494					30,494
12 Connexional assessment & model trust levy		2,458				2,458
13 District Assessment & Levy	28,556					28,556
14 Depreciation						0
15 Office expenses	5,692	280				5,972
16 Other outgoings	4,835					4,835
17 Total charitable expenditure	271,275	2,738	0	581	0	274,594
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties	-9,636	2,451	0	14	0	-7,171
20 Net income/(expenditure)	-	581	-	581	-	0
21 Transfers between funds						
22 Other gains/(losses)						
23 Net movement in funds	-10,217	2,451	0	595	0	-7,171
24 Total funds brought forward	191,821	98,297		11,372		301,490
25 Total funds carried forward	181,604	100,748	-	11,967	-	294,319

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

Notes to the accounts	Circuit Model				Restricted Funds	Endowment Funds	Total 2024-25
	General Fund (Unrestricted)	Trust (Unrestricted)	Designated Funds (unrestricted)				
	£	£	£	£	£	£	£
Income							
1 Donations and legacies	2,081						2,081
2 Income from monetary investments	6,733	4,694		518			11,945
3 Income from investment properties							0
4 Assessments on Churches	159,928						159,928
5 Capital Receipts							0
6 Grants received	91,626						91,626
7 Other charitable income	3,846						
8 Total income	264,214	4,694	-	518	-		269,426
Expenditure							
9 Grants and donations	711						711
10 Salaries and associated costs	227,462						227,462
11 Property maintenance	18,923						18,923
12 Connexional assessment & model trust levy	1,330	2,537					3,867
13 District Assessment & Levy	28,896						28,896
14 Depreciation							0
15 Office expenses	6,949	328					7,277
16 Other outgoings	11,014						11,014
17 Total charitable expenditure	295,285	2,865	0	0	0	0	298,150
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)	-31,071	1,829	0	518	0		-28,724
21 Transfers between funds	15,000	15,000	-	581			-581
22 Other gains/(losses)							
23 Net movement in funds	-16,071	-13,171	0	-63	0		-29,305
24 Total funds brought forward	181,805	100,747		11,967			294,319
25 Total funds carried forward	165,534	87,576	-	11,904	-		265,014

WEST DURHAM METHODIST CIRCUIT**RECEIPTS AND PAYMENTS 2024/25****INCOME**

Assessments	159,928.00
Connexional Funds	1,370.00
NPNP Grants	20,000.00
Seed Corn Grant	2,000.00
Prayer Handbooks	147.50
Diary	11.00
Barclays Rewards	3.90
Printing	822.17
Willington OCC Staff	65,619.50
Trinity Place To Be Staff	4,006.00
3 Gen	1,840.00
Ferryhill Cleaner	360.00
Leaving Gift Donations	711.40
Retreat Refund	80.00
Weardale Mission	581.20
Interest CFB	6,733.06
TMCP Transfer	15,000.00

EXPENDITURE

District Assessment	28,896.00
Connexional Funds	1,330.00
Stipends	81,654.61
Allowances incl Stationing	9,361.73
Relocation Allowance	600.00
Preaching Expenses	1,826.31
W'Ton Ass Repayment	5,110.00
Pioneer Deacon	42,526.06
Seed Corn	161.96
Telephone	1,484.13
Manses (Incl insurance)	14,039.80
Manse Repairs & Maintenanc	4,882.89
Payroll Admin & Circuit insur	856.00
Prayer handbooks etc	401.95
Postage & Stationery	454.25
Circuit Office	1,059.54
Lap Top	1,025.39
Circuit Support Manager	11,125.63
Bank Charges	155.80
Printing	2,467.51
Apprentice Levy Fees	884.00
Willington OCC Staff	67,605.84
Trinity Place To Be Staff	6,493.10
3 Gen W'Ton repayment	240.00
Ferryhill Cleaner	327.60
Gift	711.40
Safeguarding Manager	6,024.75
Catering	640.15
LP Books	60.00
Sale of Land Page Bank	2,011.00
Misc	723.68
Weardale Mission	144.00

TOTALS**279,213.73****295,285.08**

C'Fwd from 1/9/24

Barclays Current Account	17074.92
CFB General	80602.71
CFB Reserve	<u>83926.72</u>
	181604.35

Less Payments over receipts	16,071.35
-----------------------------	-----------

Balance at 31/08/2025	165,533.00
------------------------------	-------------------

C'Fwd to 1/9/25

Barclays Current Account	18,222.56
CFB General	59,576.17
CFB Reserve	<u>87,734.27</u>

Balance at 31/08/2025	165,533.00
------------------------------	-------------------

Weardale Mission	11,903.63
-------------------------	------------------

TMCP	87,576.86
-------------	------------------

Pam Harper
Circuit Treasurer

Independent Examiner's Report to the Trustees of the

West Durham Circuit

Charity Number 1134893

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Durham Circuit for the year ended 31 August 2025. 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.

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 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; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

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 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 *A. Dinning*

Name of independent examiner: Audrey Dinning

Relevant professional qualification of independent examiner: Retired Post Mistress

Address: 19 Lambton Drive, Bishop Auckland, Co Durham. DL14 6LG

Date: 5th December 2025

Declarations and Scrutiny

I confirm that these accruals-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 *Pamela Harper* Date: 15th November 2025

Name and address of treasurer: Pamela Harper, 44 Mayfields, Spennymoor, Co Durham

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: 24th March 2026

Signature of the Chair of the meeting: *BS*

Name of the Chair of the meeting: Reverend Bruce Sawyer

Date 03/02/26. ✓

**WEST DURHAM METHODIST CIRCUIT
TRUSTEES ANNUAL REPORT
CHARITY REGISTRATION NUMBER 1134893**

**FINANCIAL REVIEW
2024/25**

Mission Statement

"Our mission as The West Durham Circuit, through our worship and nurture, is to grow disciples by resourcing, affirming, encouraging, supporting and helping God's people to walk in the way of Jesus and share the love of God in our communities."

2024/25 Financial Review

In support of the above Mission Statement and in line with the stated aims of the charity the West Durham Circuit utilises its funds in accordance with its aims and purpose as well as integrating those of the wider Methodist Church organisation.

The financial accounts for 2024/25 details all funds held and overseen by the Circuit Meeting the membership of which constitutes the managing Trustees of the West Durham Methodist Circuit Charity.

The Reserves Policy was reviewed during the year and relates to the general (unrestricted) funds which are freely available to be used for any of the purposes of the Circuit.

Other funds are also included for clarity and openness and to show that the Circuit has a policy for the management of all its resources not simply those that are defined as reserves.

The financial aims of the Charity are:

- (1) To secure and sustain the Circuit's viability and future
- (2) To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Circuit Financial Policy

Essentially provides for:

- a) The ministerial oversight and pastoral care of the seven local churches in the Circuit
- b) The support of a ministry team of two presbyter ministers, a Pioneer Deacon and Administrative/Safeguarding staff
- c) The maintenance of three Circuit Manses.

Financial Management

The Circuit assessment is reviewed annually and covers the annual revenue costs including the costs of (a) to (c) above.

Provision is made for property maintenance inclusive of statutory compliance and inspections and any fluctuations in current or future staffing levels.

The Circuit Fund (Unrestricted General Fund)

Under Standing orders the Circuit must meet its financial obligations in relation to the support of its ministers, the maintenance of manses and the support of the District as well as meeting associated revenue costs. The total cost for the financial year was £220,859 which included a refund of overpaid assessment of £5,110. Our reserves policy during the year was to hold between 6-9 months expenditure and to ensure sufficient funds were in hand to fund a Pioneer Deacon Post for 5 years from 1st September 2023 to 31st August 2028. A £20,000 annual grant has been secured in support of this post. The Circuit Fund also facilitates payroll transactions for church based staff with churches transferring salary costs to the Circuit Fund. Transfers of £69,985 and payments of £74,426 occurred in 2024/25. The charity also disposed of a piece of land during the year valued at £1 at a net cost of £2,011.

Model Trust Fund (Restricted)

The balance of the Model Trust Fund at the end of the year was £87,577. This fund derives from the sale of church buildings and manses and is restricted by the Methodist Conference. This restriction is an internal regulation though the fund can be used for a variety of approved purposes.

Weardale Mission Fund (Restricted)

The balance of this fund is £11,903 and is earmarked for mission opportunities in Weardale.

Designated Funds 2025/26

The Charity Commission requires that Trustees set a policy for the management of the Circuit Funds. The total funds held at the end of the year (August 2025) were **£265,012** and have been earmarked as follows:

Reserves Fund - £94,000 Contribution to Pioneer Deacon Post
Reserves Fund - £20,000 Annual Grant towards Pioneer Deacon Post
Reserves Fund - £80,000 6-9 Month Revenue Costs
General Fund - £15,000 Manse Improvements
General Fund - £15,000 Safeguarding Manager Post
General Fund - £26,970 Church staff payroll commitments
Mission Fund - £11,903 Weardale (Restricted)

Managing Trustees
West Durham Methodist Circuit