

SUNDERLAND METHODIST CIRCUIT

England & Wales · Charity number 1134964

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-03-16
Register	View on the Charity Commission register

Contact

Address	Circuit Office Castletown Methodist Church Castle View Castletown Sunderland SR5 3DS
Phone	01915493129
Email	sunderlandcircuit@outlook.com
Website	www.sunderlandmethodistchurch.org.uk

Activities

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: Religious Activities

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£293,868	£430,155	-	-
2023-08-31	£794,692	£496,816	£1,591,720	1
2022-08-31	£261,447	£314,026	-	-
2021-08-31	£260,187	£313,224	-	-
2020-08-31	£290,534	£316,740	-	-

Trustees

Name	Role	Appointed
BEVERLEY ANN HERN		
Barbara Elizabeth Anne Russell		2015-09-01
Christopher Wright		2013-09-01
DAVID ARMSTRONG TAIT		
Deborah Burnicle		2022-03-13
Dr Christopher Edward Chappell May		2015-09-01
Elaine Pattison		2014-09-18
Elizabeth Anne Matters		2023-09-01
Elizabeth Mary Stewart		2013-09-01
Frederick Eastaugh		2018-09-01
George William Blyth		2024-10-03
IRENE LANGLANDS		
JOAN WILSON BA CERT ED		2013-09-01
JOHN CHRISTOPHER DANIELS		
JOSEPH BELL		
JUDITH HOWARTH		2022-02-03
James Colin Burnicle		2022-03-13
Jean Doreen Fairbairn		2025-03-03
Jennifer Whitfield		2025-10-08
Karen Brewis		2023-09-01
MARGARET WOOD BA		
MARGARET WRIGHT SRN		
MARY ANN MCDONALD		2022-09-14
Malcolm Stuart Muir BSc, CEng		2014-09-01
Maria Wyness		2023-09-01
Maryan Ball		2014-09-01
Miriam Connor		2023-09-01

Name	Role	Appointed
Norma Roberts CSC,NEBSS		2014-09-01
Rev Jane Louise Cook		2018-09-01
Rev John William Purdy		2023-09-01
Rev Paula Hunt		2024-09-01
SARAH ELLEN HARGREAVES		
SUSAN MOUNTFORD		2013-08-19
Stephen Bowerbank		2024-08-04
Steven Mapstone		2023-09-01
Stewart Elder Langlands		2024-10-22
Susan Hay		2024-12-04
Valerie Bowerbank		2024-08-05

Accounts

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

Sunderland	Circuit
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**FOR THE YEAR ENDED
31 August 2024**

Newcastle	District	Circuit no	20/16
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Registered Charity - Charity Registration number

1134964

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:

Rev Jane Cook
Rev. Robert Kasema
Rev. John Purdy

Circuit Stewards:

Judith Howarth
Malcolm Muir
Derek Sherriff
David Tait

Treasurer:

Barbara Russell

Sunderland Circuit

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

Circuit No: 20/16

Charity Number: 1134964

	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
Income	1							
1 Donations and legacies							0	0
2 Income from monetary investments		463	33,838		978		35,279	5,082
3 Income from investment properties							0	0
4 Assessments on Churches		213,322					213,322	227,123
5 Capital Receipts							0	524,860
6 Grants received							0	0
7 Other charitable income		45,267					45,267	37,627
8 Total Income		259,052	33,838	0	978	0	293,868	794,692
Expenditure	6							
9 Grants and donations							160,692	134,993
10 Salaries and associated costs		160,692					59,562	21,462
11 Property Maintenance		59,448		114			0	0
12 Connexional Assessment & model trust levy							146,703	258,558
13 District Assessment & Levy		50,656	96,047				0	0
14 Depreciation							4,510	11,253
15 Office expenses		2,899	1,611				58,688	70,550
16 Other outgoings		55,518		3,170			430,155	496,816
17 Total charitable expenditure		329,213	97,658	3,284	0	0	846	(485)
18 Gains / (losses) on monetary investments			846				(10,577)	24,766
19 Gains / (losses) on investment properties			(10,577)					
20 Net income / (expenditure)		(70,161)	(73,551)	(3,284)	978	0	(146,018)	322,157
21 Transfers between funds		(189,824)	186,613	3,211			0	0
22 Other gains/(losses)								
23 Net movement in funds		(259,985)	113,062	(73)	978	0	(146,018)	322,157
24 Total funds brought forward		1,005,122	565,104	2,805	18,689		1,591,720	1,269,583
25 Total funds carried forward		745,137	678,166	2,732	19,667	0	1,445,702	1,591,720

Name of Circuit:

Sunderland

Circuit No: 20/16

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
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Fixed Assets

Circuit Manses & Equipment	3,9	732,500				732,500	959,113
Investment properties						-	-
Investments						-	-
Total fixed Assets		732,500	-	-	-	732,500	959,113

Current Assets

Debtors	3	12,480				12,480	11,444
Loans by the circuit						-	-
Investments with TMCP	3		678,166			678,166	565,104
Central Finance Board Deposits		9,819			19,667	29,486	45,577
Cash at Bank and in Hand		20,765		2,732		23,497	30,952
Total current assets		43,064	678,166	2,732	19,667	-	743,629
							653,077

Current liabilities

Creditors (due in under 1 year)	3	30,427				30,427	20,470
Grants payable within year						-	-
Total Current liabilities		30,427	-	-	-	30,427	20,470
Net Current assets / liabilities		12,637	678,166	2,732	19,667	-	713,202
							632,607
Total assets less current liabilities		745,137	678,166	2,732	19,667	-	1,445,702
							1,591,720

Long term liabilities (due after more than one year)

Grants payable after year						-	-
Loans to the circuit						-	-
Net assets		745,137	678,166	2,732	19,667	-	1,445,702
							1,591,720

Funds of the Circuit

General Fund (Unrestricted)	745,137			745,137	1,005,122
Circuit Model Trust (Unrestricted)		678,166		678,166	565,104
Designated Funds (Unrestricted)			2,732	2,732	2,805
Restricted Funds				19,667	18,689
Endowment Funds				-	-
Total Funds	745,137	678,166	2,732	19,667	-
				1,445,702	1,591,720

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 - the Charities SORP (FRS 102) and taking note of the Update Bulletin 1 issued in 2016

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The circuit model trust fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except the investment are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £4,500.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the buildings because the trustees consider the current fair value of the manse buildings (on the assumption that they have reached the end of their useful economic life by the year-end) to be not less than their current values. Any depreciation would not be material. The properties have been reviewed for impairment.

Investment Properties

No property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investment are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayments included in the accounts include Insurance

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends:

Trustee Expenses:

	2023/24	2022/23
Number of Trustees	5	6

Total Amount	7,239	9,788
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5 Fees for examination or audit of the accounts

	2023/24	2022/23
Independent examiner's fees for reporting on the accounts	3,300	2,880
Other fees paid to the independent examiner or auditor		

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer National Insurance cost

Pension costs

Total staff costs

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

	2023/24	2022/23
Gross wages, salaries and benefits in kind	127,924	102,786
Employer National Insurance cost	9,333	10,950
Pension costs	23,435	21,258
Total staff costs	160,692	134,994
Average number of full-time equivalent employees in the year:	3.50	3.50

7 Capital Commitment and Contingent Liabilities

At the 31st August 2024 there are no capital commitments

No Contingent liabilities were identified at 31st August 2024

8 Money received and passed on to External Organisations (for information only)

Balance brought forward from last year

Offering / Gifts - received for External Organisations

Offering / Gifts - passed to External Organisations

Balance carried forward

	2023/24	2022/23
Balance brought forward from last year	-	-
Offering / Gifts - received for External Organisations	-	-
Offering / Gifts - passed to External Organisations	-	-
Balance carried forward	-	-

9 Tangible Fixed Assets

Cost or valuation

	Land	Manses	Other buildings	Fixtures, fitting and equipment	PoA and assets under construction	Total
Balance bf		959,113				959,113
Additions						
Revaluations (+/-)						
Disposals (-)		226,613				226,613
Transfers (+/-)						
Balance cf		732,500				732,500

Accumulated depreciation

Balance bf						
Depreciation (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)						
Balance cf						

Net book value

Brought forward		959,113				959,113
Carried forward		732,500				732,500

10 Investment assets

The circuit has no investment properties

The circuit has no common investment fund holdings

11 Loans

The circuit currently has no loans

12 Analysis of restricted and designated funds

The income and expenditure of maintaining Burn Pack, Ewesley Road, Humbleton, St Andrews and St Cuthberts churches is recorded in General Fund activity

13 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern

Name of Circuit : Sunderland Methodist Circuit

No: 20/16

Declarations and Scrutiny

I confirm that these accruals-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 

Date 20th March 2025...

Name and address of treasurer:

Barbara Russell 30, Kirkstone Avenue, Sunderland SR5 1NH

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on: ...20th March 2025

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

Name of the Chair of the meeting: Rev Jane Cook

Date: 20th March 2025

Name of Circuit: Sunderland

No: 20/16

Independent Examiner's Report to the Trustees of the Sunderland Circuit

Charity Number: 1134864

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Sunderland Circuit for the year ended 31 August 2024. 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 can 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:

O. E. Sandy

Date:

04/03/2025

Name of independent examiner:

O. E. SANDY

Relevant professional qualification of independent examiner:

FCA

Name of firm (where appropriate):

Address:

Osbourne Sandy & Co
Chartered Accountants
10 Grange Terrace
Sunderland
SR2 7DF



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	1st	Sept	2023		31st	August	2024

Section A Reference and administration details

Charity name **Sunderland Methodist Circuit**

Other names charity is known by

Registered charity number (if any) **1134964**

Charity's principal address **Castletown Methodist Church**

Castle View

Sunderland

Postcode

SR5 3DS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Jane Louise Cook	Superintendent		Ex Officio
2	Rev Robert Kasema	Minister		Ex Officio
3	Rev John Purdy	Minister		Ex Officio
4	Deacon John Christopher Daniels	Supernumerary Minister		Ex Officio
5	Mr Derek Norman Sherriff	Circuit Steward/Mission in Britain Treasurer		Ex Officio/Circuit Meeting
6	Mr David Armstrong Tait	Circuit Steward		Ex Officio
7	Mrs Susan Mountford	Circuit Administrator/Circuit Meeting Secretary		Ex Officio
8	Mrs Judith Howarth	Circuit Steward		Ex Officio
9	Mrs Margaret Wright	Circuit Volunteer Pastor/ Church Representative		Ex Officio
10	Mr John Boyd	Circuit Safeguarding Officer		Ex Officio
11	Mr Malcolm Stuart Muir	Local Preachers & Worship leader's secretary/ Circuit Steward/DBS Lay verifier		Circuit Meeting/Ex Officio
12	Barbara Elizabeth Anne Russell	Circuit Treasurer		Ex Officio
13	Mr Steven Mapstone	Local Preacher Representative		Circuit Meeting
14	Mr Joseph Bell	Church Steward		Church Council
15	Mrs Deborah Burnicle	Church Representative		Church Council
16	Mr James Colin Burnicle	Church Treasurer		Church Council
17	Mrs Maryan Ball	Church Steward		Church Council

18	Miss Catherine Patricia Hayes	Church Representative		Church Council
19	Mrs Mary Ann McDonald	Church Representative		
20	Mrs Irene Gilbert	Church Steward/ Treasurer		Church Council
21	Mr John Wesley Holland Gilbert	Church Representative		Church Council
22	Mrs Enid Bond	Church Representative		Church Council
23	Mrs Wendy Anne English	Church Representative		Church Council
24	Dr Christopher E.C. May	Church Treasurer		Church Council
25	Mrs Elaine Pattison	Church Steward		Church Council
26	Karen Brewis	Church Representative		Church Council
27	Mrs Elsie Davison	Church Steward	Until 23/03/2024	Church Council
28	Mr Brian Gibb	Church Treasurer		Church Council
29	Norma Roberts	Church Representative		Church Council
30	Miriam Connor	Church Representative		Church Council
31	Valerie Bowerbank	Church Representative	From 23/03/2024	Church Council
32	Stephen Bowerbank	Church representative	From 23/03/2024	Church Council
33	Mrs Sarah Ellen Hargreaves	Church Steward		Church Council
34	Miss Barbara Ann Plane	Church Representative		Church Council
35	Mrs Beverley Ann Hern	Church Representative		Church Council
36	Mr Frederick Eastaugh	Church Treasurer		Church Council
37	Karen Davison	DBS Lay verifier/Church Steward		Circuit Meeting/Church Council
38	Miss Margaret Wood	Church Representative		Church Council
39	Miss Susan Bayliss	Church Representative	Until 10/08/2024	Church Council
40	Miss Barbara Mannall	Church Representative		Church Council
41	Mrs Joan Wilson	Church Steward		Church Council
42	Mr Christopher Wright	Overseas Missions Treasurer/Church Representative		Circuit Meeting/Church Council
43	Mrs Maria Wyness	Church Representative		Church Council
44	Miss Joyce Hindmarch	Church Representative		Church Council
45	Mrs Elizabeth Mary Stewart	Church Steward		Church Council
46	Mr Christopher Dawson	Church Treasurer		Church Council
47	Mrs Irene Langlands	Church Representative		Church Council
48	Miss Elizabeth Anne Matters	Church Representative	From 24/10/2023	Church Council

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Trustees for the Methodist Church	
(Custodian Trustees)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiners	Osbourne, Sandy and Co	10 Grange Terrace, Sunderland. SR2 7DF

Name of chief executive or names of senior staff members (Optional information)

Rev Jane Cook

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Deed of Union (1932) and Methodist Church Act (1976)
How the charity is constituted (e.g. trust, association, company)	Trust
Trustee selection methods (e.g. appointed by, elected by)	Appointed by local churches (some ex-Officio)

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction/Training

Range of guidance provided by Methodist Connexion.
Leaflet 'the role of a Trustee in the Methodist Church' given to each trustee.

Structure

Part of Newcastle District.
Accountable to Methodist Conference.

Related Parties

Newcastle Methodist District.

Processes considering Risk

Led by regular Circuit Leadership Team
Access to professional advice as required.
Regular review process for Circuit & Church Safeguarding Policies and condition of Circuit property.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Set out in the Methodist Church Act 1976 (clause 4) synopsis – Advancement of Religion and any charitable purpose of the Methodist Church or church organisation. (See Methodist Church Act 1976)

The purposes of the Methodist Church are and shall be deemed to have been since the date of the Deed of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our nine Methodist Churches. These are open to all people without charge.

Through donations, collections and fund-raising activities the local churches support many other local and national charities in their work.

The Trustees are regularly made aware of the guidance by the Charity Commissioner on public benefit. The Circuit considers via an item of business at every Circuit Meeting and in any legal processes.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Local Churches are not defined as grant making bodies.
The main part of our Church Activities is undertaken by lay persons.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Circuit continues to oversee the delivery of the objectives of the charity as set out in the governing documents.

In addition to the provision of regular acts of worship, all nine churches are engaged in some way with children's and/or families' work in their communities (examples being uniformed groups, assemblies, Messy Church, toddler groups) Many of the churches host events (like coffee mornings, lunches, knit and natter groups, Holiday at Home) for older people that address issues of loneliness' and social isolation.

The Circuit continues to develop its partnership with Sunderland SAMBA team, with one of the Circuit ministers serving as chaplain to the team and the charity as a whole.

Restructuring following the covid pandemic continues with surplus buildings being identified and sold.

The Circuit is developing proposals to use the income from these sales to support and develop Children's and Families work across the Circuit from its existing messy Churches and a new appointment to develop Mission in the communities around three churches.

Section E
Financial review
Brief statement of the charity's policy on reserves

The Reserves Policy for the Sunderland Circuit is to hold a sum equivalent to 6 months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure. Circuit Reserves fund the Circuit Administrator.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of the Circuit Finance is derived from Circuit Churches.

Section F

Other optional information

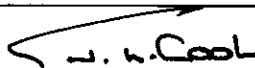
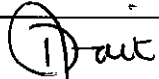
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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Jane Louise Cook	DAVID ARMSTRONG TATE
Position (e.g. Secretary, Chair, etc)	CHAIR	CHURCH STWARD
Date	20.3.25	

Accounts



Trustees' Annual Report for the period

Period start date Period end date
From Day Month Year To Day Month Year
1st Sept 2022 31st August 2023

Section A Reference and administration details

Charity name Sunderland Methodist Circuit

Other names charity is known by

Registered charity number (if any) 1134964

Charity's principal address Castletown Methodist Church

Castle View

Sunderland

Postcode

SR5 3DS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Jane Louise Cook	Superintendent		Ex Officio
2	Rev Gareth Phillips	Minister	21/07/2023	Ex Officio
3	Rev Robert Kasema	Minister		Ex Officio
4	Deacon John Christopher Daniels	Supernumerary Minister		Ex Officio
5	Mr Derek Norman Sherriff	Circuit Steward/Mission in Britain Treasurer		Ex Officio/Circuit Meeting
6	Mr David Armstrong Tait	Circuit Steward		Ex Officio
7	Mrs Susan Mountford	Circuit Administrator/ Circuit Meeting Secretary		Ex Officio
8	Mrs Miriam Connor	Circuit Steward	To 27/03/2023	Ex Officio
9	Mrs Judith Howarth	Circuit Steward		Ex Officio
10	Mrs Margaret Wright	Volunteer Pastor		Ex Officio
11	Mr John Boyd	Circuit Safeguarding Officer		Ex Officio
12	Mr Malcolm Stuart Muir	Local Preachers & Worship leader's secretary/ Circuit Steward/DBS Lay verifier		Circuit Meeting/Ex Officio
13	Mr Steven Mapstone	Local Preacher Representative		Circuit Meeting

14	Karen Davison	DBS Lay verifier/Church Representative		Circuit Meeting/Church Council
15	Mr Joseph Bell	Church Steward		Church Council
16	Mrs Deborah Burnicle	Church Representative		Church Council
17	Mr James Colin Burnicle	Church Steward		Church Council
18	Mrs Maryan Ball	Church Steward		Church Council
19	Mr Grahame Wright	Church Treasurer		Church Council
20	Miss Catherine Patricia Hayes	Church Representative		Church Council
21	Mrs Irene Gilbert	Church Steward/ Treasurer		Church Council
22	Mr John Wesley Holland Gilbert	Church Representative		Church Council
23	Mrs Enid Bond	Church Representative		Church Council
24	Mrs Wendy Anne English	Church Representative		Church Council
25	Dr Christopher E.C. May	Church Treasurer		Church Council
26	Mrs Elaine Pattison	Church Representative		Church Council
27	Barbara Elizabeth Anne Russell	Circuit Treasurer/ Church Representative		Church Council/Circuit Meeting
28	Mrs Elsie Davison	Church Steward		Church Council
29	Mr Brian Gibb	Church Treasurer		Church Council
30	Mrs Margaret Higgins	Church Representative	Until 20/07/2023	Church Council
31	Norma Roberts	Church Representative		Church Council
32	Mrs Sarah Ellen Hargreaves	Church Steward		Church Council
33	Mr Frederick Eastaugh	Church Treasurer		Church Council
34	Miss Barbara Ann Plane	Church Representative		Church Council
35	Mrs Beverley Ann Hern	Church Representative		Church Council
36	Mrs Muriel Richardson	Church Representative		Church Council
37	Miss Barbara Mannall	Church Treasurer		Church Council
38	Miss Margaret Wood	Church Representative		Church Council
39	Miss Susan Bayliss	Church representative	From 14/09/2022	Church Council
40	Mr Peter Allan-Robson	Church Property Steward		Circuit Meeting
41	Mrs Joan Wilson	Church Steward		Church Council
42	Mr George William Blyth	Church Treasurer		Church Council
43	Mrs Ola Tony-Obot	Church Representative		Church Council
44	Mrs Elizabeth Mary Stewart	Church Steward		Church Council
45	Mr Christopher Dawson	Church Treasurer		Church Council
46	Mrs Irene Langlands	Church Representative		Church Council
47	Miss Joyce Hindmarch	Methodist Homes		Circuit Meeting
48	Mr Christopher Wright	Overseas Missions Treasurer		Circuit Meeting
49	Mrs Mary Ann McDonald	MWiB Representative		Circuit Meeting
50	Mr Stewart Elder Langlands	Circuit Property Secretary		Circuit Meeting

51	Mr Donald Chroston	Circuit Treasurer		Circuit Meeting
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Trustees for the Methodist Church	
(Custodian Trustees)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiners	Osbourne, Sandy and Co	10 Grange Terrace, Sunderland. SR2 7DF

Name of chief executive or names of senior staff members (Optional information)

Rev Jane Cook



Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Deed of Union (1932) and Methodist Church Act (1976)
How the charity is constituted (e.g. trust, association, company)	Trust
Trustee selection methods (e.g. appointed by, elected by)	Appointed by local churches (some ex-Officio)

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction/Training

Range of guidance provided by Methodist Connexion.
Leaflet 'the role of a Trustee in the Methodist Church' given to each trustee.

Structure

Part of Newcastle District.
Accountable to Methodist Conference.

Related Parties

Newcastle Methodist District.

Risks

Considered by the Circuit Leadership Team.
Take professional advice as required.
Regular review process.
Adopted Safeguarding Policy and ensured that it is rolled out to the Churches.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Set out in the Methodist Church Act 1976 (clause 4) synopsis – Advancement of Religion and any charitable purpose of the Methodist Church or church organisation. (See Methodist Church Act 1976)

The purposes of the Methodist Church are and shall be deemed to have been since the date of the Deed of Union the advancement of :

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our nine Methodist Churches. These are open to all people without charge.

Through donations, collections and fund-raising activities the local churches support many other local and national charities in their work.

The Trustees have had regard to the guidance by the Charity Commissioner on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Local Churches are not defined as grant making bodies.
The main part of our Church Activities is undertaken by lay persons.

Summary of the main achievements of the charity during the year

The Circuit continues to oversee the delivery of the objectives of the charity as set out in the governing documents.

In addition to the provision of regular acts of worship, all nine churches are engaged in some way with children's and/or families' work in their communities (examples being uniformed groups, assemblies, Messy Church, toddlers groups) Many of the churches host events (like coffee mornings, lunches, knit and natter groups, Holiday at Home) for older people that address issues of loneliness' and social isolation. One of the churches, having been a warm space, is starting to develop a role as a community hub.

The Circuit continues to develop its partnership with Sunderland SAMBA team, with one of the Circuit ministers being chaplain to the team and the charity as a whole.

Restructuring following the covid pandemic is an ongoing process but a number of surplus buildings have been sold. Some of this income will be used to fund necessary paid administrative roles; but it will also enable the Circuit to develop other paid roles to support current work or resource new projects.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Reserves Policy for the Sunderland Circuit is to hold a sum equivalent to 6 months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure.
Circuit Reserves fund the Circuit Administrator.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of the Circuit Finance is derived from Circuit Churches.

Section F

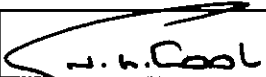
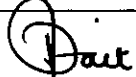
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Jane Louise Cook	DAVID TAIT
Position (e.g. Secretary, Chair, etc)	CHAIR	TRUSTEE.
Date	14.3.24	

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

SUNDERLAND	Circuit
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FOR THE YEAR ENDED
31 August 2023

NEWCASTLE	District	Circuit no	20/16
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Registered Charity - Charity Registration number

1134964

If not a registered charity Her 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:

REV. JANE COOK
REV. ROBERT KASEMA
REV. GARETH PHILLIPS

Circuit Stewards:

JUDITH HOWARTH
MALCOLM MUIR
DEREK SHERRIFF
DAVID TAIT

Treasurer:

BARBARA RUSSELL

Sunderland Circuit

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

Circuit No: 20/16

Charity Number: 1134904

	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
Income	1							
1 Donations and legacies							0	1,275
2 Income from monetary investments		776	3,678		628		5,082	794
3 Income from investment properties							0	
4 Assessments on Churches		227,123					227,123	222,626
5 Capital Receipts			524,860				524,860	
6 Grants received							0	
7 Other charitable income		37,627					37,627	36,752
8 Total Income		265,526	528,538	0	628	0	794,692	261,447

Expenditure								
9 Grants and donations	6	134,993					134,993	168,803
10 Salaries and associated costs		21,319			143		21,462	14,101
11 Property Maintenance							0	450
12 Connexional Assessment & model trust levy		65,830	192,728				258,558	64,473
13 District Assessment & Levy							0	
14 Depreciation		11,153	100				11,253	7,701
15 Office expenses		67,527			3,023		70,550	57,732
16 Other outgoings		300,822	192,828		3,166	0	496,816	313,260
17 Total charitable expenditure			(485)				(485)	(766)
18 Gains / (losses) on monetary investments			24,766				24,766	
19 Gains / (losses) on investment properties		(35,296)	359,991	(3,166)	628	0	322,157	(52,579)
20 Net Income / (expenditure)		(170,000)	170,000				0	
21 Transfers between funds								
22 Other gains/(losses)								
23 Net movement in funds		(205,296)	529,991	(3,166)	628	0	322,157	(52,579)
24 Total funds brought forward		1,210,418	35,113	5,971	18,061		1,269,563	1,322,142
25 Total funds carried forward		1,005,122	565,104	2,805	18,689	0	1,591,720	1,269,563

Name of Circuit:

Sunderland

Circuit No:

20/16

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
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Fixed Assets

Circuit Manages & Equipment	3,9	959,113				959,113	1,129,113
Investment properties						-	-
Investments						-	-
Total fixed Assets		959,113	-	-	-	959,113	1,129,113

Current Assets

Debtors	3	11,444				11,444	20,746
Loans by the circuit						-	-
Investments with TMCP	3		565,104			565,104	35,113
Central Finance Board Deposits		26,888			18,689	45,577	98,451
Cash at Bank and in Hand		28,147		2,805		30,952	12,260
Total current assets		66,479	565,104	2,805	18,689	653,077	166,570

Current liabilities

Creditors (due in under 1 year)	3	20,470				20,470	26,120
Grants payable within year						-	-
Total Current liabilities		20,470	-	-	-	20,470	26,120
Net Current assets / liabilities		46,009	565,104	2,805	18,689	632,607	140,450
Total assets less current liabilities		1,005,122	565,104	2,805	18,689	1,591,720	1,269,563

Long term liabilities (due after more than one year)

Grants payable after year						-	-
Loans to the circuit						-	-
Net assets		1,005,122	565,104	2,805	18,689	-	1,591,720
							1,269,563

Funds of the Circuit

General Fund (Unrestricted)	1,005,122			1,005,122	1,210,418
Circuit Model Trust (Unrestricted)		565,104		565,104	35,113
Designated Funds (Unrestricted)			2,805	2,805	5,971
Restricted Funds				18,689	18,061
Endowment Funds				-	-
Total Funds	1,005,122	565,104	2,805	18,689	1,591,720
					1,269,563

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 - the Charities SORP (FRS 102) and taking note of the Update Bulletin 1 issued in 2016

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The circuit model trust fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except the investment are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that

VAT

Since the Circuit is not VAT registered, all Input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £45000.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the buildings because the trustees consider the current fair value of the manse buildings (on the assumption that they have reached the end of their useful

Investment Properties

No property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investment are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when

Debtors and Prepayments

The prepayments included in the accounts includes Insurance

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends:

Trustee Expenses:

	2022/23	2021/22
Number of Trustees	6	7
Total Amount	9,788	7,161

5 Fees for examination or audit of the accounts

	2022/23	2021/22
Independent examiner's fees for reporting on the accounts	2,880	2,730
Other fees paid to the independent examiner or auditor		-

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer National Insurance cost
Pension costs
Total staff costs

	2022/23	2021/22
Gross wages, salaries and benefits in kind	102,786	126,584
Employer National Insurance cost	10,950	12,401
Pension costs	21,258	29,818
Total staff costs	134,994	168,803

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

	2022/23	2021/22
Average number of full-time equivalent employees in the year:	3.50	5.5

7 Capital Commitment and Contingent Liabilities

At the 31st August 2023 there are no capital commitments

No Contingent liabilities were identified at 31st August 2022

8 Money received and passed on to External Organisations (for information only)

Balance brought forward from last year
Offering / Gifts - received for External Organisations
Offering / Gifts - passed to External Organisations
Balance carried forward

	2022/23	2021/22
Balance brought forward from last year	-	-
Offering / Gifts - received for External Organisations	-	845
Offering / Gifts - passed to External Organisations	-	845
Balance carried forward	-	-

9 Tangible Fixed Assets

Cost or valuation

	Land	Manse	Other buildings	Fixtures, fitting and equipment	PoA and assets under construction	Total
Balance bf		1,129,113				1,129,113
Additions						
Revaluations (+/-)						
Disposals (-)		170,000				170,000
Transfers (+/-)						
Balance cf		959,113				959,113

Accumulated depreciation

Balance bf						
Depreciation (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)						
Balance cf						

Net book value

Brought forward		1,129,113				1,129,113
Carried forward		959,113				959,113

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The circuit currently has no loans

12 Analysis of restricted and designated funds

The income and expenditure of maintaining Burn Pack, Ewesley Road, Humbledon, St Andrews and St Cuthberts churches is recorded in General Fund activity

13 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

Name of Circuit: Sunderland

No: 20/16

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31st 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: B. Russell Date: 27/1/24

Name of treasurer: BARBARA RUSSELL

Address of treasurer: 6 ROSEDALE TCE, TULWELL, SUNDERLAND, SR6 9EE

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit meeting held on

Signature of Chair: J. L. Cook Date: 14.3.24

Name of Chair: REV JANE COOK

Independent Examiner's Report to the Trustees of the

SUNDERLAND

..... Circuit

Charity Number 1134964

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the SUNDERLAND
Circuit for the year ended 31 August 2023 set out on pages ... to 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 3 JUNDRLAND No 20/16

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 O.E. Sandy

Name of independent examiner O. E. SANDY

Relevant professional qualification of independent examiner FCA

Name of firm (where appropriate) Osbourne Sandy & Co
..... Chartered Accountants

Address 10 Grange Terrace
..... Sunderland
..... SR2 7DF

..... Post Code

Date 26/02/2024

* delete or circle as appropriate

Form reviewed

May-23

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

SUNDERLAND	Circuit
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FOR THE YEAR ENDED
31 August 2023

NEWCASTLE	District	Circuit no	20/16
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Registered Charity - Charity Registration number

1134964

If not a registered charity Her 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:

REV. JANE COOK
REV. ROBERT KASEMA
REV. GARETH PHILLIPS

Circuit Stewards:

JUDITH HOWARTH
MALCOLM MUIR
DEREK SHERRIFF
DAVID TAIT

Treasurer:

BARBARA RUSSELL

Sunderland Circuit

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

Circuit No: 20/16

Charity Number: 1134904

	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
Income	1							
1 Donations and legacies							0	1,275
2 Income from monetary investments		776	3,678		628		5,082	794
3 Income from investment properties							0	
4 Assessments on Churches		227,123					227,123	222,626
5 Capital Receipts			524,860				524,860	
6 Grants received							0	
7 Other charitable income		37,627					37,627	36,752
8 Total Income		265,526	528,538	0	628	0	794,692	261,447

Expenditure								
9 Grants and donations	6	134,993					134,993	168,803
10 Salaries and associated costs		21,319			143		21,462	14,101
11 Property Maintenance							0	450
12 Connexional Assessment & model trust levy		65,830	192,728				258,558	64,473
13 District Assessment & Levy							0	
14 Depreciation		11,153	100				11,253	7,701
15 Office expenses		67,527			3,023		70,550	57,732
16 Other outgoings		300,822	192,828		3,166	0	496,816	313,260
17 Total charitable expenditure			(485)				(485)	(766)
18 Gains / (losses) on monetary investments			24,766				24,766	
19 Gains / (losses) on investment properties		(35,296)	359,991	(3,166)	628	0	322,157	(52,579)
20 Net Income / (expenditure)		(170,000)	170,000				0	
21 Transfers between funds								
22 Other gains/(losses)								
23 Net movement in funds		(205,296)	529,991	(3,166)	628	0	322,157	(52,579)
24 Total funds brought forward		1,210,418	35,113	5,971	18,061		1,269,563	1,322,142
25 Total funds carried forward		1,005,122	565,104	2,805	18,689	0	1,591,720	1,269,563

Name of Circuit:

Sunderland

Circuit No:

20/16

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
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Fixed Assets

Circuit Manages & Equipment	3,9	959,113				959,113	1,129,113
Investment properties						-	-
Investments						-	-
Total fixed Assets		959,113	-	-	-	959,113	1,129,113

Current Assets

Debtors	3	11,444				11,444	20,746
Loans by the circuit						-	-
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Cash at Bank and in Hand		28,147		2,805		30,952	12,260
Total current assets		66,479	565,104	2,805	18,689	653,077	166,570

Current liabilities

Creditors (due in under 1 year)	3	20,470				20,470	26,120
Grants payable within year						-	-
Total Current liabilities		20,470	-	-	-	20,470	26,120
Net Current assets / liabilities		46,009	565,104	2,805	18,689	632,607	140,450
Total assets less current liabilities		1,005,122	565,104	2,805	18,689	1,591,720	1,269,563

Long term liabilities (due after more than one year)

Grants payable after year						-	-
Loans to the circuit						-	-
Net assets		1,005,122	565,104	2,805	18,689	-	1,591,720
							1,269,563

Funds of the Circuit

General Fund (Unrestricted)	1,005,122			1,005,122	1,210,418
Circuit Model Trust (Unrestricted)		565,104		565,104	35,113
Designated Funds (Unrestricted)			2,805	2,805	5,971
Restricted Funds				18,689	18,061
Endowment Funds				-	-
Total Funds	1,005,122	565,104	2,805	18,689	1,591,720
					1,269,563

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 - the Charities SORP (FRS 102) and taking note of the Update Bulletin 1 issued in 2016

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The circuit model trust fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

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Basis

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This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources

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Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that

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Since the Circuit is not VAT registered, all Input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £45000.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the buildings because the trustees consider the current fair value of the manse buildings (on the assumption that they have reached the end of their useful

Investment Properties

No property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investment are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when

Debtors and Prepayments

The prepayments included in the accounts includes Insurance

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends:

Trustee Expenses:

	2022/23	2021/22
Number of Trustees	6	7
Total Amount	9,788	7,161

5 Fees for examination or audit of the accounts

	2022/23	2021/22
Independent examiner's fees for reporting on the accounts	2,880	2,730
Other fees paid to the independent examiner or auditor		-

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer National Insurance cost
Pension costs
Total staff costs

	2022/23	2021/22
Gross wages, salaries and benefits in kind	102,786	126,584
Employer National Insurance cost	10,950	12,401
Pension costs	21,258	29,818
Total staff costs	134,994	168,803

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

	2022/23	2021/22
Average number of full-time equivalent employees in the year:	3.50	5.5

7 Capital Commitment and Contingent Liabilities

At the 31st August 2023 there are no capital commitments

No Contingent liabilities were identified at 31st August 2022

8 Money received and passed on to External Organisations (for information only)

Balance brought forward from last year
Offering / Gifts - received for External Organisations
Offering / Gifts - passed to External Organisations
Balance carried forward

	2022/23	2021/22
Balance brought forward from last year	-	-
Offering / Gifts - received for External Organisations	-	845
Offering / Gifts - passed to External Organisations	-	845
Balance carried forward	-	-

9 Tangible Fixed Assets

Cost or valuation

	Land	Manse	Other buildings	Fixtures, fitting and equipment	PoA and assets under construction	Total
Balance bf		1,129,113				1,129,113
Additions						
Revaluations (+/-)						
Disposals (-)		170,000				170,000
Transfers (+/-)						
Balance cf		959,113				959,113

Accumulated depreciation

Balance bf						
Depreciation (-)						
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)						
Balance cf						

Net book value

Brought forward		1,129,113				1,129,113
Carried forward		959,113				959,113

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The circuit currently has no loans

12 Analysis of restricted and designated funds

The income and expenditure of maintaining Burn Pack, Ewesley Road, Humbledon, St Andrews and St Cuthberts churches is recorded in General Fund activity

13 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

Name of Circuit: Sunderland

No: 20/16

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31st 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: B. Russell Date: 27/1/24

Name of treasurer: BARBARA RUSSELL

Address of treasurer: 6 ROSEDALE TCE, TULWELL, SUNDERLAND, SR6 9EL

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit meeting held on

Signature of Chair: J. L. Cook Date: 14.3.24

Name of Chair: REV JANE COOK

Independent Examiner's Report to the Trustees of the

SUNDERLAND

..... Circuit

Charity Number 1134964

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the SUNDERLAND
Circuit for the year ended 31 August 2023 set out on pages ... to 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 3 JUNDRLAND No 20/16

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 O.E. Sandy

Name of independent examiner O. E. SANDY

Relevant professional qualification of independent examiner FCA

Name of firm (where appropriate) Osbourne Sandy & Co
..... Chartered Accountants

Address 10 Grange Terrace
..... Sunderland
..... SR2 7DF

..... Post Code

Date 26/02/2024

* delete or circle as appropriate

Form reviewed

May-23

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1st	Month Sept	Year 2021		Day 31st	Month August	Year 2022

Section A Reference and administration details

Charity name **Sunderland Methodist Circuit**

Other names charity is known by

Registered charity number (if any) **1134964**

Charity's principal address **Castletown Methodist Church**

Castle View

Sunderland

Postcode

SR5 3DS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Rosemary Nash	Superintendent	21/07/2022	Ex Officio
2	Rev Jane Louise Cook	Acting Superintendent	From 21/07/2022	Ex Officio
3	Rev Gareth Phillips	Minister		Ex Officio
4	Rev Michael Paul Holland	Minister	Until 1/12/2021	Ex Officio
5	Rev Robert Kasema	Minister		Ex Officio
6	Rev Richard Arthur Bainbridge	Supernumerary Minister	31/08/2022	Ex Officio
7	Deacon John Christopher Daniels	Supernumerary Minister		Ex Officio
8	Mr Derek Norman Sherriff	Circuit Steward/Mission in Britain Treasurer		Ex Officio/Circuit Meeting
9	Mr David Armstrong Tait	Circuit Steward		Ex Officio
10	Mrs Susan Mountford	Circuit Administrator/Circuit meeting Secretary		Ex Officio
11	Mr Robinson S. Howarth	Circuit Steward/ Action for Children	Until 08/10/2021	Ex Officio/ Circuit Meeting
12	Mr Stephen Trotter	Circuit Steward	From 21/4/2021 to 05/04/2022	Ex Officio
13	Mrs Miriam Connor	Circuit Steward	From 03/02/2022	Ex Officio
14	Mrs Judith Howarth	Circuit Steward	From 03/02/2022	Ex Officio
15	Mrs Margaret Wright	Volunteer Pastor		Ex Officio

16	Mrs Margaret Brown	Volunteer Pastor/Circuit Safeguarding Officer	Until 14/10/2021	Ex Officio
17	Mr John Boyd	Circuit safeguarding Officer	From 14/10/2021	Ex Officio
18	Mr Malcolm Stuart Muir	Local Preachers & Worship leader's secretary/ Circuit Steward/DBS Lay verifier		Circuit Meeting/Ex Officio
19	Mrs Joyce Howe	Local Preacher Representative		Circuit Meeting
20	Mr Steven Mapstone	Local Preacher Representative		Circuit Meeting
21	Karen Davison	DBS Lay verifier	From 15/09/2021	Circuit Meeting
22	Mr Joseph Bell	Church Steward		Church Council
23	Mrs Deborah Burnicle	Church Representative	From 13/03/2022	Church Council
24	Mr James Colin Burnicle	Church Steward	From 13/03/2022	Church Council
25	Mrs Maryan Ball	Church Steward		Church Council
26	Mr Grahame Wright	Church Treasurer		Church Council
27	Miss Catherine Patricia Hayes	Church Representative		Church Council
28	Mrs Irene Gilbert	Church Steward/ Treasurer		Church Council
29	Mr John Wesley Holland Gilbert	Church Representative		Church Council
30	Mrs Enid Bond	Church Representative		Church Council
31	Mrs Wendy Anne English	Church Representative		Church Council
32	Dr Christopher E.C. May	Church Treasurer		Church Council
33	Mrs Elaine Pattison	Church Representative		Church Council
34	Barbara Elizabeth Anne Russell	Church Representative		Church Council
35	Mrs Elsie Davison	Church Steward		Church Council
36	Mr Brian Gibb	Church Treasurer		Church Council
37	Mrs Margaret Higgins	Church Representative		Church Council
38	Norma Roberts	Church Representative		Church Council
39	Mrs Sarah Ellen Hargreaves	Church Steward		Church Council
40	Mr Frederick Eastaugh	Church Treasurer		Church Council
41	Miss Barbara Ann Plane	Church Representative		Church Council
42	Mrs Beverley Ann Hern	Church Representative		Church Council
43	Mrs Muriel Richardson	Church Representative		Church Council
44	Miss Barbara Mannall	Church Treasurer		Church Council
45	Miss Margaret Wood	Church Representative		Church Council
46	Mrs Maureen Watson	Church Representative	Until 6/5/2022	Church Council
47	Mr Peter Allan-Robson	Church Property Steward		Circuit Meeting
48	Mrs Joan Wilson	Church Steward		Church Council
49	Mr George William Blyth	Church Treasurer		Church Council
50	Mr Philip Douglas Outram	Church Representative		Church Council

51	Mrs Ola Tony-Obot	Church Representative	From 04/07/2022	Church Council
52	Mrs Elizabeth Mary Stewart	Church Steward		Church Council
53	Mr Christopher Dawson	Church Treasurer		Church Council
54	Mrs Irene Langlands	Church Representative		Church Council
55	Mrs Winifred Irene Smith	Church Representative		Church Council
56	Miss Joyce Hindmarch	Methodist Homes		Circuit Meeting
57	Mr Christopher Wright	Overseas Missions Treasurer		Circuit Meeting
58	Mr Stewart Elder Langlands	Circuit Property Secretary		Circuit Meeting
59	Mr Donald Chroston	Circuit Treasurer		Circuit Meeting

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Trustees for the Methodist Church	
(Custodian Trustees)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiners	Osbourne, Sandy and Co	10 Grange Terrace, Sunderland. SR2 7DF

Name of chief executive or names of senior staff members (Optional information)

Rev Jane Cook

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Deed of Union (1932) and Methodist Church Act (1976)
---	--

How the charity is constituted
(e.g. trust, association, company)

Trust

Trustee selection methods
(e.g. appointed by, elected by)

Appointed by local churches (some ex-Officio)

Additional governance issues (Optional Information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction/Training

Range of guidance provided by Methodist Connexion.
Leaflet 'the role of a Trustee in the Methodist Church' given to each trustee.

Structure

Part of Newcastle District.
Accountable to Methodist Conference.

Related Parties

Newcastle Methodist District.

Risks

Considered by the Circuit Leadership Team.
Take professional advice as required.
Regular review process.
Adopted Safeguarding Policy and ensured that it is rolled out to the Churches.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Set out in the Methodist Church Act 1976 (clause 4) synopsis –
Advancement of Religion and any charitable purpose of the Methodist Church or church organisation. (See Methodist Church Act 1976)

The purposes of the Methodist Church are and shall be deemed to have been since the date of the Deed of Union the advancement of :

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our nine Methodist Churches. These are open to all people without charge.

Through donations, collections and fund-raising activities the local churches support many other local and national charities in their work.

The Trustees have had regard to the guidance by the Charity Commissioner on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Local Churches are not defined as grant making bodies.
The main part of our Church Activities is undertaken by lay persons.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Circuit continued to oversee the delivery of the objectives of the charity as set out in the governing documents.

The lifting of covid restrictions allowed the churches to resume most of their membership and community activities, and existing and new user groups to return to church buildings. Towards the end of the year some new initiatives were tried offering hospitality and making deeper connections within two of our communities.

The Circuit recommitted itself to its relationship with Sunderland SAMBA, a community football team, with a view to developing projects together.

But pandemic also left the churches with significant challenges - reduced finances and smaller numbers of active people able to hold roles. Difficult decisions regarding a reduction in ordained minister were taken and the grouping of the churches within the Circuit reorganised. Through worship and other gatherings, we started to seek to provide opportunities for the churches to explore working together more effectively and creatively. Work on restructuring finances, roles and responsibilities across the Circuit and churches will need to continue, that the Circuit might be better able to equip and support the local churches to continue to serve and offer care in their communities in existing and new ways.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Reserves Policy for the Sunderland Circuit is to hold a sum equivalent to 6 months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure. Circuit Reserves fund the Circuit Administrator.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of the Circuit Finance is derived from Circuit Churches.

Section F

Other optional information

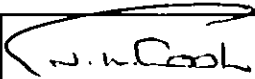
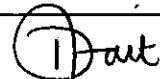
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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Jane Cook	DAISY TAIT
Position (e.g. Secretary, Chair, etc)	CHAIR	Circuit Steward
Date		

Name of Circuit- Sunderland

Circuit No 20/16

24/2414 N^o 1134364
Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020/21
		£	£	£	£	£	£	£
Income								
1	Donations and legacies	1,275					1,275	410
2	Income from monetary investments	255	463		76		794	670
3	Income from investment properties						0	0
4	Assessments on Churches	222,626					222,626	244,071
5	Capital Receipts						0	0
6	Grants received						0	0
7	Other charitable income	31,252		5,500			36,752	13,146
8	Total income	255,408	463	5,500	76	-	261,447	258,297
Expenditure								
9	Grants and donations						0	5,000
10	Salaries and associated costs	168,803					168,803	189,305
11	Property maintenance	13,861		240			14,101	6,375
12	Connexional assessment & model trust levy	450					450	600
13	District Assessment & Levy	63,254	1,219				64,473	61,991
14	Depreciation						0	0
15	Office expenses	7,562	139				7,701	10,280
16	Other outgoings	50,206		4,940	2,586		57,732	39,673
17	Total charitable expenditure	304,136	1,358	5,180	2,586	0	313,260	313,224
18	Gains/(losses) on monetary investments	-	766				-766	1,890
19	Gains/(losses) on investment properties							
20	Net income/(expenditure)	-48,728	-1,661	320	-2,510	0	-52,579	-53,037
21	Transfers between funds	14,588	12,000		2,588		0	
22	Other gains/(losses)							
23	Net movement in funds	-34,140	-13,661	320	-5,098	0	-52,579	-53,037
24	Total funds brought forward	1,244,558	48,774	5,651	23,159		1,322,142	1,376,179
25	Total funds carried forward	1,210,418	35,113	5,971	18,061	-	1,269,563	1,322,142

Balance Sheet as at 31 August 2022

		Notes to the Accounts							
		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2020/21	
		£	£	£	£	£	£	£	
Fixed Assets									
Circuit Mansees & Equipment	3,9	1,129,113					1,129,113	1,129,113	
Investment properties							0		
Investments							0		
Total fixed assets		1,129,113	0	0	0	0	1,129,113	1,129,113	
Current Assets									
Debtors & Prepayments	3	20,746					20,746	27,814	
Loans by the Circuit							0		
Investments with TMCP	3		35,113				35,113	48,827	
Central Finance Board Deposits		80,390					18,061	121,775	
Cash at Bank and in hand		6,289		5,971			12,260	25,015	
Total current assets		107,425	35,113	5,971	18,061	0	166,570	223,431	
Current liabilities									
Creditors(due in under 1 year)&accruals	3	26,120					26,120	30,402	
Grants payable within 2021-22							0		
Total current liabilities		26,120	0	0	0	0	26,120	30,402	
Net current assets/liabilities		81,305	35,113	5,971	18,061	0	140,450	193,029	
Total assets less current liabilities		1,210,418	35,113	5,971	18,061	0	1,269,563	1,322,142	

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £4500.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they have reached the end of their useful economic life by the year-end) to be not less than their current values. Any depreciation would not be material. The properties have been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts includes £1122 paid to Methodist Publishing and Roots.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends.

Trustee expenses

	2021/22	2020/21
Number of Trustees	7	7
Total amount	£7161	£9788

Expense payments primarily relate to reimbursement for travel and telephone/ computing costs.

5 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	2730	2840
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2021/22	2020/21
Gross wages, salaries and benefits in kind	£ 126584	141728
Employer's National Insurance costs	£ 12401	13247
Pension costs	£ 29818	34330
Total staff costs	£ 168803	189305

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

5.5	5.5
-----	-----

7 Capital Commitments and Contingent Liabilities

At the 31 st August 20²²~~18~~ there are no capital commitments.
No Contingent liabilities were identified at 31st August 20²²~~18~~.

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

	2021/22	2020/21
	£	£
Balance brought forward from last year	NIL	NIL
Offerings/Gifts - received for External Organisations	845	1050

Offerings/Gifts - passed to External Organisations

845

1050

Balance carried forward

NIL

NIL

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manises £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1129113	0	0		1129113
Additions		0				0
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1129113		0		1129113

Accumulated depreciation

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

Net book value

Brought forward	0	1129113	0	0		1129113
Carried forward	0	1129113	0	0		1129113

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds

~~2015-2016~~

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Southwick Matters	5174	1	2587	2588	NIL	Funding for outreach and development work in Southwick
Circuit Reserve Fund	17985	75	Nil		18060	Available for funding outreach and development work
	0	0	0		0	
Totals	23159	76	2587	2588	18060	

****Comparative analysis of restricted and designated funds 2015-2016

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Redhouse Methodist Church	5651	5500	5180		5971	Maintenance of church which has been closed for Methodist Worship
	0	0	0		0	
	0	0	0		0	
Totals	5651	5500	5180		5971	

The income and expenditure of maintaining Burn Park, Ewesley Rd., Humbledon, St. Andrews and St. Cuthberts churches, which also have closed for regular Methodist Worship, is recorded in General Fund activity.

13. The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

Name of Circuit SUNDERLAND No. 20/16

Declarations and Scrutiny

I confirm that these accruals-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 [Signature] Date 1st NOVEMBER 2022

Name and address of treasurer DONALD CHRISTON
5, RYEDALE, SOUTH BLENDS, SUNDERLAND Post Code SR6 8AQ

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: 15.3.2023

Signature of the Chair of the meeting: [Signature]

Name of the Chair of the meeting: REV JANE COOK Date 15.3.2023

Independent Examiner's Report to the Trustees of the

SUNDERLAND Circuit

Charity Number 1134364

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Circuit for the year ended 31 August 2022 ~~set out on pages ... to ...~~ 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 **SUNDERLAND** No

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. Delete [] if not applicable.

ICAEW

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; 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 *Delete if not applicable i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P 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~~/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 **OESandy**

Name of independent examiner: **O. E SANDY**

Relevant professional qualification of independent examiner: **FCA**

Name of firm (where appropriate):

Address: **Osbourne Sandy & Co**
Chartered Accountants
10 Grange Terrace
Sunderland
SR2 7DF Post Code:

Date:

* delete or circle as appropriate

September 2022

Name of Circuit- Sunderland

Circuit No 20/16

CHA 414 N^o. 1134364

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts		Circuit Model		Designated Funds		Restricted Funds		Endowment Funds		Total 2021-22	Total 2020/21
	(Unrestricted)		(Unrestricted)		(unrestricted)		Funds		Funds		£	£
Income	1											
1 Donations and legacies	1,275										1,275	410
2 Income from monetary investments	255		463				76				794	670
3 Income from investment properties											0	0
4 Assessments on Churches	222,626										222,626	244,071
5 Capital Receipts											0	0
6 Grants received											0	0
7 Other charitable income	31,252				5,500						36,752	13,146
8 Total income	255,408		463		5,500		76				261,447	258,297
Expenditure												
9 Grants and donations											0	5,000
10 Salaries and associated costs	168,803										168,803	189,305
11 Property maintenance	13,861				240						14,101	6,375
12 Connexional assessment & model trust levy	450										450	600
13 District Assessment & Levy	63,254		1,219								64,473	61,991
14 Depreciation											0	0
15 Office expenses	7,562		139								7,701	10,280
16 Other outgoings	50,206				4,940		2,586				57,732	39,673
17 Total charitable expenditure	304,136		1,358		5,180		2,586				313,260	313,224
18 Gains/(losses) on monetary investments	-		766								-766	1,890
19 Gains/(losses) on investment properties												
20 Net income/(expenditure)	-48,728		-1,661		320		-2,510			0	-52,579	-53,037
21 Transfers between funds	14,588		12,000		-		2,588				0	0
22 Other gains/(losses)												
23 Net movement in funds	-34,140		-13,661		320		-5,098			0	-52,579	-53,037
24 Total funds brought forward	1,244,558		48,774		5,651		23,159				1,322,142	1,376,179
25 Total funds carried forward	1,210,418		35,113		5,971		18,061				1,269,563	1,322,142

Balance Sheet as at 31 August 2022

		Notes to the Accounts							
		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2020/21	
		£	£	£	£	£	£	£	
Fixed Assets									
Circuit Mansees & Equipment	3,9	1,129,113					1,129,113	1,129,113	
Investment properties							0		
Investments							0		
Total fixed assets		1,129,113	0	0	0	0	1,129,113	1,129,113	
Current Assets									
Debtors & Prepayments	3	20,746					20,746	27,814	
Loans by the Circuit							0		
Investments with TMCP	3		35,113				35,113	48,827	
Central Finance Board Deposits		80,390			18,061		98,451	121,775	
Cash at Bank and in hand		6,289		5,971			12,260	25,015	
Total current assets		107,425	35,113	5,971	18,061	0	166,570	223,431	
Current liabilities									
Creditors(due in under 1 year)&accruals	3	26,120					26,120	30,402	
Grants payable within 2021-22							0		
Total current liabilities		26,120	0	0	0	0	26,120	30,402	
Net current assets/liabilities		81,305	35,113	5,971	18,061	0	140,450	193,029	
Total assets less current liabilities		1,210,418	35,113	5,971	18,061	0	1,269,563	1,322,142	

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £4500.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they have reached the end of their useful economic life by the year-end) to be not less than their current values. Any depreciation would not be material. The properties have been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts includes £1122 paid to Methodist Publishing and Roots.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends.

Trustee expenses

	2021/22	2020/21
Number of Trustees	7	7
Total amount	£7161	£9788

Expense payments primarily relate to reimbursement for travel and telephone/ computing costs.

5 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	2730	2840
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2021/22	2020/21
Gross wages, salaries and benefits in kind	£ 126584	141728
Employer's National Insurance costs	£ 12401	13247
Pension costs	£ 29818	34330
Total staff costs	£ 168803	189305

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

5.5	5.5
-----	-----

7 Capital Commitments and Contingent Liabilities

At the 31 st August 20²²~~18~~ there are no capital commitments.
No Contingent liabilities were identified at 31st August 20²²~~18~~.

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

	2021/22	2020/21
	£	£
Balance brought forward from last year	NIL	NIL
Offerings/Gifts - received for External Organisations	845	1050

Offerings/Gifts - passed to External Organisations

845

1050

Balance carried forward

NIL

NIL

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manises £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1129113	0	0		1129113
Additions		0				0
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1129113		0		1129113

Accumulated depreciation

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

Net book value

Brought forward	0	1129113	0	0		1129113
Carried forward	0	1129113	0	0		1129113

10 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds

~~2015-2016~~

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Southwick Matters	5174	1	2587	2588	NIL	Funding for outreach and development work in Southwick
Circuit Reserve Fund	17985	75	Nil		18060	Available for funding outreach and development work
	0	0	0		0	
Totals	23159	76	2587	2588	18060	

****Comparative analysis of restricted and designated funds 2015-2016

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Redhouse Methodist Church	5651	5500	5180		5971	Maintenance of church which has been closed for Methodist Worship
	0	0	0		0	
	0	0	0		0	
Totals	5651	5500	5180		5971	

The income and expenditure of maintaining Burn Park, Ewesley Rd., Humbledon, St. Andrews and St. Cuthberts churches, which also have closed for regular Methodist Worship, is recorded in General Fund activity.

13. The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

Name of Circuit SUNDERLAND No. 20/16

Declarations and Scrutiny

I confirm that these accruals-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 [Signature] Date 1st NOVEMBER 2022

Name and address of treasurer DONALD CHRISTON
5, RYEDALE, SOUTH BLENDS, SUNDERLAND Post Code SR6 8AQ

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: 15.3.2023

Signature of the Chair of the meeting: [Signature]

Name of the Chair of the meeting: REV JANE COOK Date 15.3.2023

Independent Examiner's Report to the Trustees of the

SUNDERLAND Circuit

Charity Number 1134364

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Circuit for the year ended 31 August 2022 set out on pages ... to 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 **SUNDERLAND** No

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. Delete [] if not applicable.

ICAEW

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; 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 *Delete if not applicable i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P 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~~/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 **OESandy**

Name of independent examiner: **O. E SANDY**

Relevant professional qualification of independent examiner: **FCA**

Name of firm (where appropriate):

Address: **Osbourne Sandy & Co**
Chartered Accountants
10 Grange Terrace
Sunderland
SR2 7DF Post Code:

Date:

* delete or circle as appropriate

September 2022

Accounts

Trustees' Annual Report for the period

Period start date Period end date
 From Day Month Year To Day Month Year
 1st Sept 2020 31st August 2021

Section A Reference and administration details

Charity name Sunderland Methodist Circuit

Other names charity is known by

Registered charity number (if any) 1134964

Charity's principal address Castletown Methodist Church

Castle View

Sunderland

Postcode

SR5 3DS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Michael Paul Holland	Superintendent		Ex Officio
2	Rev Rosemary Nash	Minister		Ex Officio
3	Rev Gareth Phillips	Minister		Ex Officio
4	Rev Jane Louise Cook	Minister		Ex Officio
5	Rev Robert Kasema	Minister		Ex Officio
6	Rev Richard Arthur Bainbridge	Supernumerary Minister		Ex Officio
7	Deacon John Christopher Daniels	Supernumerary Minister		Ex Officio
8	Mr Derek Norman Sherriff	Circuit Steward/Mission In Britain Treasurer		Ex Officio/Circuit Meeting
9	Mr David Armstrong Tait	Circuit Steward/Church Representative		Ex Officio/Church Council
10	Mrs Susan Mountford	Circuit Administrator		Ex Officio
11	Mr Robinson S. Howarth	Circuit Steward/ Action for Children		Ex Officio/ Circuit Meeting
12	Mr Stephen Trotter	Circuit Steward	From 21/4/2021	Circuit Meeting
13	Mrs Margaret Wright	Volunteer Pastor		Ex officio
14	Mrs Margaret Brown	Volunteer Pastor/Circuit Safeguarding Officer		Ex Officio

15	Mr Malcolm Stuart Muir	Local Preachers and Worship leader's secretary		Circuit Meeting
16	Mrs Joyce Howe	Local Preacher Representative		Circuit Meeting
17	Mr Steven Mapstone	Local Preacher Representative		Circuit Meeting
18	Mrs Margaret Metcalfe	Church Representative	Until 15/2/2021	Church Council
19	Mr Melvyn Thomas Morgan	Church Representative	Until 21/4/2021	Church Council
20	Mr Joseph Bell	Church Steward/Treasurer		Church Council
21	Mrs Maryan Ball	Church Steward		Church Council
22	Mr Grahame Wright	Church Treasurer		Church Council
23	Miss Catherine Patricia Hayes	Church Representative		Church Council
24	Mrs Irene Gilbert	Church Steward/ Treasurer		Church Council
25	Mr John Wesley Holland Gilbert	Church Representative		Church Council
26	Mrs Enid Bond	Church Representative		Church Council
27	Mrs Wendy Anne English	Church Representative		Church Council
28	Mrs Dorothy Thomas	Church Steward	Until 21/4/2021	Church Council
29	Mrs Judith Howarth	Church Representative	Until 21/4/2021	Church Council
30	Mrs Margaret Short	Church Steward		Church Council
31	Dr Christopher E.C. May	Church Treasurer		Church Council
32	Mr William McCutcheon Usher	Church Representative	Until 31/8/2021	Church Council
33	Mrs Elaine Pattison	Church Representative		Church Council
34	Barbara Elizabeth Anne Russell	Church Representative		Church Council
35	Mrs Elsie Davison	Church Steward		Church Council
36	Mr Brian Gibb	Church Treasurer		Church Council
37	Mrs Margaret Higgins	Church Representative		Church Council
38	Mr Stephen Derek Bowerbank	Church Representative		Church Council
39	Norma Roberts	Church Representative		Church Council
40	Mrs Maria Wyness	Church Treasurer		Church Council
41	Mrs Margaret Punton	Church Steward		Church Council
42	Mr James Punton	Church Representative		Church Council
43	Mrs Sarah Ellen Hargreaves	Church Steward		Church Council
44	Mr Frederick Eastaugh	Church Treasurer		Church Council
45	Miss Barbara Ann Plane	Church Representative		Church Council
46	Mrs Beverley Ann Hern	Church Representative		Church Council
47	Muriel Richardson	Church Representative		Church Council
48	Mrs Jennifer Agnes Whitfield	Church Steward		Church Council
49	Miss Barbara Mannall	Church Treasurer		Church Council
50	Mrs Mary Lawson	Church Representative		Church Council
51	Miss Margaret Wood	Church Representative		Church Council
52	Mrs Maureen Watson	Church Representative		Church Council

53	Mr Peter Allan-Robson	Church Property Steward		Circuit Meeting
54	Mr Alan Charles William Stridiron	Church Property Steward	Until 14/4/2021	Circuit Meeting
55	Mrs Joan Wilson	Church Steward		Church Council
56	Mr George William Blyth	Church Treasurer		Church Council
57	Mr Philip Douglas Outram	Church Representative		Church Council
58	Janet Kathleen Sykes	Church Representative	Until 31/08/21	Church Council
59	Mrs Elizabeth Mary Stewart	Church Steward		Church Council
60	Mr Christopher Dawson	Church Treasurer		Church Council
61	Miss Hazel Ayers	Church Representative	Until 9/02/21	Church Council
62	Mrs Irene Langlands	Church Representative		Church Council
63	Mrs Winifred Irene Smith	Church Representative		Church Council
64	Mrs Mary Ann McDonald	MWiB Representative		Circuit Meeting
65	Miss Joyce Hindmarch	Methodist Homes		Circuit Meeting
66	Mr Christopher Wright	Overseas Missions Treasurer		Circuit Meeting
67	Mr Stewart Elder Langlands	Circuit Property Secretary		Circuit Meeting
68	Mr Donald Chroston	Circuit Treasurer		Circuit Meeting

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted If not for whole year
The Trustees for the Methodist Church	
(Custodian Trustees)	

Names and addresses of advisers (Optional Information)

Type of adviser	Name	Address
Independent Examiners	Osbourne, Sandy and Co	10 Grange Terrace, Sunderland, SR2 7DF

Name of chief executive or names of senior staff members (Optional Information)

Rev Michael Holland

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Deed of Union (1932) and Methodist Church Act (1976)
How the charity is constituted (e.g. trust, association, company)	Trust
Trustee selection methods (e.g. appointed by, elected by)	Appointed by local churches (some ex-Officio)

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction/Training

Range of guidance provided by Methodist Connexion.
Leaflet 'the role of a Trustee in the Methodist Church' given to each trustee.

Structure

Part of Newcastle District.
Accountable to Methodist Conference.

Related Parties

Newcastle Methodist District.

Risks

Considered by the Circuit Leadership Team.
Take professional advice as required.
Regular review process.
Adopted Safeguarding Policy and ensured that it is rolled out to the Churches.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Set out in the Methodist Church Act 1976 (clause 4) synopsis – Advancement of Religion and any charitable purpose of the Methodist Church or church organisation. (See Methodist Church Act 1976)

The purposes of the Methodist Church are and shall be deemed to have been since the date of the Deed of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

Summary of the main activities undertaken for the public benefit in relation to these objects (Include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our 9 Methodist Churches. These are open to all people without charge.
The Trustees have had regard to the guidance by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Local Churches are not defined as grant making bodies.
The main part of our Church Activities is undertaken by lay persons.



Section D**Achievements and performance****Summary of the main achievements of the charity during the year**

The Circuit continued to develop and oversee the delivery of the objectives of the charity as set out in the governing documents.

The partnership with other agencies in the Southwick area of the City continue to develop.

Living with the ongoing restrictions imposed upon us due to the pandemic has been both challenging and creative. Challenging, in terms of ensuring that a sense of connection and belonging was maintained whilst being dispersed. And creative in that we have embraced technology and the use of social media to support a sense of church community, as well as participating in local initiatives designed to support local communities.

As our buildings have been restricted in their indoor use, we have embraced ways of connecting with others by creating displays and focal points in our outdoor spaces. From this, new ideas have formed which will be utilised in the future.

Many lessons have been learned around building a sense of connection and community which will shape the future work and direction of the circuit.

Looking towards 2021-2022 our aim is to build on all that we have learnt and in doing so encourage the churches to strengthen links with their respective local communities. Our mission for the coming year is to not simply survive but to thrive.

Section E**Financial review****Brief statement of the charity's policy on reserves**

The Reserves Policy for the Sunderland Circuit is to hold a sum equivalent to 6 months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure. Circuit Reserves fund the Circuit Administrator.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of the Circuit Finance is derived from Circuit Churches.

Section F

Other optional information

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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	RNOOH	David
Full name(s)	Rev Rosemary Nash	David Tait
Position (e.g. Secretary, Chair, etc)	CHAIR	Grant Steward
Date	16/3/2022	

Sunderland Circuit							Circuit No	20/16
Statement of Financial Activities (SOFA) for the year ended 31 August 2021								
	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21	2019-20
		£	£	£	£	£	£	
Income								
1 Donations and legacies	1	410					410	695
2 Income from monetary investments		125	514		31		670	2173
3 Income from investment properties								
4 Assessments on Churches		244071					244071	276232
5 Capital Receipts								
6 Grants received								
7 Other charitable income		1646		5300			13146	11434
8 Total income		252252	514	5300	31		258297	290534
Expenditure								
9 Grants and donations		5000					5000	6164
10 Salaries and associated costs	6	189305					189305	185117
11 Property maintenance		5681		604			6375	5601
12 Connexional assessment & model trust levy		600					600	600
13 District Assessment & Levy		58960	3031				61991	62193
14 Depreciation								
15 Office expenses		10059	221				10280	9016
16 Other outgoings		30007		3666			33673	47864
17 Total charitable expenditure		305412	3252	4360			313224	316555
18 Gains/(losses) on monetary investments			1890				1890	(185)
19 Gains/(losses) on investment properties								
20 Net income/(expenditure)		(53360)	(848)	1140	31		(53037)	(26206)
21 Transfers between funds		61000	(61000)					
22 Other gains/(losses)								
23 Net movement in funds		7640	(61848)		31		(53037)	(26206)
24 Total funds brought forward		1236918	110672	4511	23128		1375199	1401385
25 Total funds carried forward		1244558	48474	5059	23159		1322142	1375179

Name of Circuit
Sunderland

Circuit No
20/16

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	3, 9	1129113				1129113	1129113
Investment properties							
Investments							10297
Total fixed assets		1129113				1129113	114110

Current Assets

Debtors + REIMBURSEMENTS	3	27814				27814	22085
Loans by the Circuit							
Investments with TMCP	3	53	48774			48827	110325
Central Finance Board Deposits		98875			22900	121775	126380
Cash at Bank and in hand		19105		5651	259	25015	10805
Total current assets		145847	48774	5651	23159	223431	269595

Current liabilities

Creditors (due in under 1 year) + ALIENS	3	30402				30402	33826
Grants payable within 2018-19							
Total current liabilities		30402				30402	33826
Net current assets/liabilities		115445	48774	5651	23159	193029	235769

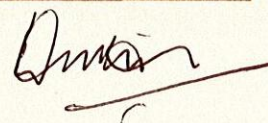
Total assets less current liabilities		1244558	48774	5651	23159	1322142	1375179
--	--	---------	-------	------	-------	---------	---------

Long term liabilities (due after more than one year)							
Grants payable after 2018-19							
Loans to the Circuit							
Net assets							

Funds of the Circuit

General Fund (Unrestricted)	~~1244558~~	1244558				1244558	1236918
Circuit Model Trust Fund (Unrestricted)			48774			48774	110622
Designated Funds (Unrestricted)				5651		5651	4511
Total Unrestricted Funds						1298983	1352051
Restricted Funds					23159	23159	23128
Endowment Funds							
Total Funds	~~1244558~~	1244558	48774	5651	23159	1322142	1375179

Signed



Circuit Treasurer

DONALD C. H. STONY

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 Issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £4500.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts includes £1600 paid to Methodist Publishing and Roots.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	7	5
Total amount	£9788	£10374

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	20/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	2840	3300
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	20/21	2019/20
Gross wages, salaries and benefits in kind	£ 141728	138219
Employer's National Insurance costs	£ 13247	13472
Pension costs	£ 34330	33426
Total staff costs	£ 189305	185117

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

20/21	2019/20
5.5	5.5

7 Capital Commitments and Contingent Liabilities

At the 31 st August 2015 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2015.

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

	20/21	2019/20
	£	£
Balance brought forward from last year	NIL	NIL
Offerings/Gifts - received for External Organisations	1050	800

Offerings/Gifts - passed to External Organisations

1050

800

Balance carried forward

0

0

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1129113	0	0		1129113
Additions		0				0
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1129113		0		1129113

Accumulated depreciation

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

Net book value

Brought forward		1129113	0	0		1129113
Carried forward	0	1129113	0	0		1129113

10 Investment assets

The circuit has no investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds

2020/21

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Southwick Matters	5168	6	0		5174	Available for funding outreach and development work in Southwick
Circuit Reserve Fund	17960	25	0		17985	Fund designated for grants and loans to churches within the Circuit
	0	0	0		0	
Totals	23128	31	0		23159	

****Comparative analysis of restricted and designated funds 2020/21

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Redhouse Methodist Church	4511	5500	4360		5651	Maintenance of church which has closed for Methodist Worship
	0	0	0		0	
	0	0	0		0	
Totals	4511	5500	4360		5651	

The income and expenditure of maintaining St. Andrews and St Cuthberts churches which also have closed for regular Worship is recorded in General Fund activity.

13.The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.The Trustees have considered the level of funds held and the expected level of income and expenditure for 12

months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

Name of Circuit SUNDERLAND MEMORIST CIRCUIT No. 20/16

Declarations and Scrutiny

I confirm that these accruals-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 *[Signature]* Date 31st January, 2022

Name and address of treasurer DONALD CLARSON
5, RYEDALE, SOUTH BENDS, SUNDERLAND Post Code S26 8AQ

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 16th March, 2022

Signature of the Chair of the meeting *[Signature]*

Name of the Chair of the meeting REV. ROSEMARY NASIH Date 16. 03. 2022

Independent Examiner's Report to the Trustees of the

..... SUNDERLAND Circuit

Charity Number

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the SUNDERLAND Circuit for the year ended 31 August 2021 ~~set out on pages ... to ...~~ 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 SUNDERLAND No 20/16

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. Delete [] if not applicable.

ICAEW

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; 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 *Delete if not applicable ie all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable ie all R&P 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~~/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 O.E. Sandy

Name of independent examiner O. E. SANDY

Relevant professional qualification of independent examiner FCA

Name of firm (where appropriate) Osbourne Sandy & Co
Chartered Accountants

Address 10 Grange Terrace
Sunderland
SR2 7DF

..... Post Code

Date 01/03/2022

* delete or circle as appropriate

Accounts

Trustees' Annual Report for the period

From **Period start date** Day Month Year **To** **Period end date** Day Month Year
 1st Sept 2019 31st August 2020

Section A Reference and administration details

Charity name Sunderland Methodist Circuit

Other names charity is known by

Registered charity number (if any) 1134964

Charity's principal address Castletown Methodist Church

Castle View

Sunderland

Postcode

SR5 3DS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Michael Paul Holland	Superintendent		Ex Officio
2	Rev Rosemary Nash	Minister		Ex Officio
3	Rev Gareth Phillips	Minister		Ex Officio
4	Rev Jane Louise Cook	Minister		Ex Officio
5	Rev Robert Kasema	Minister		Ex Officio
6	Rev Richard Arthur Bainbridge	Supernumerary Minister		Ex Officio
7	Deacon John Christopher Daniels	Supernumerary Minister		Ex Officio
8	Rev Thomas Patton	Supernumerary Minister	Until 17/2/20	Ex Officio
9	Mr Derek Sherriff	Circuit Steward/Mission in Britain Treasurer		Ex Officio/Circuit Meeting
10	Mr David Armstrong Tait	Circuit Steward/Church Representative		Ex Officio/Church Council
11	Mrs Susan Mountford	Circuit Administrator		Ex Officio
12	Mrs Susan Wilson	Circuit Steward/Church Treasurer	Until 2/12/20	Ex Officio/Church Council
13	Mr Robinson S. Howarth	Circuit Steward/ Action for Children		Ex Officio/ Circuit Meeting
14	Mrs Marjorie Brown	Volunteer Pastor	Until 16/06/20	Ex Officio
15	Mrs Margaret Wright	Volunteer Pastor		Ex officio

16	Mrs Margaret Brown	Volunteer Pastor/Circuit Safeguarding Officer		Ex Officio
17	Mr Malcolm Stuart Muir	Local Preachers and Worship leader's secretary		Circuit Meeting
18	Mrs Joyce Howe	Local Preacher Representative		Circuit Meeting
19	Mr Steven Map stone	Local Preacher Representative		Circuit Meeting
20	Mrs Margaret Metcalfe	Church Representative		Church Council
21	Mr Melvyn Thomas Morgan	Church Representative		Church Council
22	Mr Joseph Bell	Church Steward/Treasurer		Church Council
23	Mrs Doreen Bell	Church Representative	Until 11/3/20	Church Council
24	Mrs Maryan Ball	Church Steward		Church Council
25	Mr Robert Pennock Robinson	Church Treasurer	Until 31/08/20	Church Council
26	Miss Catherine Patricia Hayes	Church Representative		Church Council
27	Mrs Irene Gilbert	Church Steward/ Treasurer		Church Council
28	Mr John Wesley Holland Gilbert	Church Representative		Church Council
29	Mrs Enid Bond	Church Representative		Church Council
30	Mrs Wendy Anne English	Church Representative		Church Council
31	Mrs Dorothy Thomas	Church Steward		Church Council
32	Mrs Enid Hamilton	Church Treasurer	Until 18/2/20	Church Council
33	Mrs Judith Howarth	Church Representative		Church Council
34	Mrs Margaret Short	Church Steward		Church Council
35	Dr Christopher E.C. May	Church Treasurer		Church Council
36	Mr William McCutcheon Usher	Church Representative		Church Council
37	Mrs Elaine Pattison	Church Representative		Church Council
38	Barbara Russell	Church Representative		Church Council
39	Mrs Elsie Davison	Church Steward		Church Council
40	Mr Brian Gibb	Church Treasurer		Church Council
41	Mrs Margaret Higgins	Church Representative		Church Council
42	Mr Stephen Derek Bowerbank	Church Representative		Church Council
43	Norma Roberts	Church Representative		Church Council
44	Mr John Whitfield	Church Steward	Until 24/9/19	Church Council
45	Mrs Maria Wyness	Church Treasurer		Church Council
46	Mrs Edith Whitfield	Church Representative	Until 24/9/19	Church Council
47	Mrs Margaret Punton	Church Steward		Church Council
48	Mr James Punton	Church Representative		Church Council
49	Mrs Sarah Ellen Hargreaves	Church Steward		Church Council
50	Mr Fred Eastaugh	Church Treasurer		Church Council
51	Miss Barbara Ann Plane	Church Representative		Church Council
52	Mrs Beverley Ann Hern	Church Representative		Church Council

53	Muriel Richardson	Church Representative		Church Council
54	Mrs Jennifer Agnes Whitfield	Church Steward		Church Council
55	Miss Barbara Mannall	Church Treasurer		Church Council
56	Mrs Mary Lawson	Church Representative		Church Council
57	Miss Margaret Wood	Church Representative		Church Council
58	Mrs Maureen Watson	Church Representative		Church Council
59	Mr Peter Allan-Robson	Church Property Steward		Circuit Meeting
60	Mr Alan Charles William Stridiron	Church Property Steward		Circuit Meeting
61	Mrs Joan Wilson	Church Steward		Church Council
62	Mr George William Blyth	Church Treasurer		Church Council
63	Mr Philip Douglas Outram	Church Representative		Church Council
64	Janet Kathleen Sykes	Church Representative		Church Council
65	Mrs Elizabeth Mary Stewart	Church Steward		Church Council
66	Mr Christopher Dawson	Church Treasurer		Church Council
67	Mrs Hazel Ayers	Church Representative		Church Council
68	Mrs Irene Langlands	Church Representative		Church Council
69	Mrs Winifred Irene Smith	Church Representative		Church Council
70	Mrs Mary Ann McDonald	MWIB Representative		Circuit Meeting
71	Miss Joyce Hindmarch	Methodist Homes		Circuit Meeting
72	Mr Christopher Wright	Overseas Missions Treasurer		Circuit Meeting
73	Mr Stewart Elder Langlands	Circuit Property Secretary		Circuit Meeting
74	Mr Donald Chroston	Circuit Treasurer		Circuit Meeting

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Trustees for the Methodist Church	
(Custodian Trustees)	

Names and addresses of advisers (Optional Information)

Type of adviser	Name	Address
Independent Examiners	Osbourne, Sandy and Co	10 Grange Terrace, Sunderland, SR2 7DF

Name of chief executive or names of senior staff members (Optional information)

Rev Michael Holland

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Deed of Union (1932) and Methodist Church Act (1976)
How the charity is constituted (e.g. trust, association, company)	Trust
Trustee selection methods (e.g. appointed by, elected by)	Appointed by local churches (some ex-Officio)

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction/Training

Range of guidance provided by Methodist Connexion.
Leaflet 'the role of a Trustee in the Methodist Church' given to each trustee.

Structure

Part of Newcastle District.
Accountable to Methodist Conference.

Related Parties

Newcastle Methodist District.

Risks

Considered by the Circuit Leadership Team.
Take professional advice as required.
Regular review process.
Adopted Safeguarding Policy and ensured that it is rolled out to the Churches.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Set out in the Methodist Church Act 1976 (clause 4) synopsis – Advancement of Religion and any charitable purpose of the Methodist Church or church organisation. (See Methodist Church Act 1976)

The purposes of the Methodist Church are and shall be deemed to have been since the date of the Deed of Union the advancement of :

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance Issued by the Charity Commission on public benefit)

The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of our 13 Methodist Churches. These are open to all people without charge.
The Trustees have had regard to the guidance by the Charity Commissioner on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Local Churches are not defined as grant making bodies.
The main part of our Church Activities is undertaken by lay persons.



Summary of the main achievements of the charity during the year

The Circuit continued to develop and oversee the delivery of the objectives of the charity as set out in the governing documents.

The partnership with other agencies in the Southwick area of the City continue to develop.

The covid-19 pandemic and its associated restrictions placed stress on all of our activities with the closure of our buildings for several months from March 2020. Only a few were able to re-open before the year end. The circuit was able to move to providing online worship through various platforms supporting not only our own members and adherents but also to reach a wider audience and engagement. This is likely to become an important and enduring part of our work for the future and we will be looking to develop a digital strategy for the circuit.

Section E Financial review

Brief statement of the charity's policy on reserves

The Reserves Policy for the Sunderland Circuit is to hold a sum equivalent to 6 months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure. Circuit Reserves fund the Circuit Administrator.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of the Circuit Finance is derived from Circuit Churches.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Rev Michael Paul Holland

Position (e.g. Secretary, Chair, etc)

CHAIR

Date

21st April 2021

RESERVES POLICY

Report on behalf of

Sunderland Methodist Circuit, Newcastle upon Tyne

Circuit Meeting

To

Newcastle upon Tyne District

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charity Commission guidance in CC19.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report

- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion

- (v) Our Report is attached overleaf



To be completed by Receiving Body

The

*Circuit Meeting/District received the RESERVES POLICY of

*Church Council/Circuit Meeting/District

Policy accepted and acknowledgement sent to the trustees

YES ☐ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

*Circuit/District

Signatures

Date.....

* Please delete as appropriate

RESERVES POLICY of

Sunderland Methodist Circuit

Circuit Meeting

1.	General Funds held at Y/E 31/08/2020	£ 222938
2.	Restricted Funds held "	£ 23128
3.	Endowment Funds held "	£0

4. Reserves policy for General Funds

General funds come from income which becomes available to the charity and are to be expended at the Trustees discretion in furtherance of the Charity's objectives, but it is not yet spent or committed. This definition therefore excludes restricted funds and funds already invested in fixed assets.

The reserves policy for the General funds of the Circuit agreed by Trustees is to hold the equivalent of six months average expenditure. Circuit Reserves fund the Circuit Administrator.

These reserves are held mainly in Central Finance Board deposit accounts and Trustees for the Methodist Church Purposes Trust Account.

Planned calls on these funds over the next 5 years include financial support of Circuit Administrator; grants to support upgrading of church buildings; occasional high expenditure items of manse maintenance (upgrade); the annual levy for District Advance Fund; income to support the circuit budget.

5. Policy for Restricted Funds

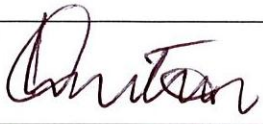
The funds of the Circuit Reserve Fund and Southwick Matters are restricted funds. The Trustees intent is to maintain such reserves at a level sufficient to enable the trust to carry out its objectives.

6. Terms relating to Endowment Funds held

No funds held.

This Reserves Policy has been approved by

Sunderland Methodist Circuit Meeting

Treasurer	Trustee Superintendent
Full name Mr Donald Chroston	Full Name Rev Michael Paul Holland
Signature 	Signature 

Name of Circuit **SUNDERLAND**
LEA. CHURCH No. 1134964

Circuit No **2016**

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £	2018-19 £
Income							
1 Donations and legacies	475			220		695	406
2 Income from monetary investments	846	1160		167		2173	2422
3 Income from investment properties							
4 Assessments on Churches	276232					276232	273428
5 Capital Receipts							28000
6 Grants received							13813
7 Other charitable income	7432		4000			11432	
8 Total income	284985	1160	4000	387		290532	318129
Expenditure							
9 Grants and donations	6164					6164	6050
10 Salaries and associated costs	185117					185117	178221
11 Property maintenance	4417		394	790		5601	29376
12 Connexional assessment & model trust levy	600					600	800
13 District Assessment & Levy	58462	3731				62193	60701
14 Depreciation							
15 Office expenses	8701	249		66		9016	7180
16 Other outgoings	41528		4726	1540		47864	58243
17 Total charitable expenditure	305039	3980	5120	2396		316535	340571
18 Gains/(losses) on monetary investments		(185)				(185)	128
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)	(20074)	(3005)	(1120)	(2007)		(26206)	(22314)
21 Transfers between funds	12275	(11000)		(1275)		-	-
22 Other gains/(losses)							
23 Net movement in funds	(7799)	(14005)	(1120)	(3282)		(26206)	(22314)
24 Total funds brought forward	1744717	124627	5631	26410		1401885	1423698
25 Total funds carried forward	1736918	100622	4514	23128		1375579	1401384
		110622					

Name of Circuit

SUNBELAND

Circuit No 20/16

Balance Sheet as at 31 August 2020

Notes to the Accounts	Totals 2019/20					Totals 2018/19				
	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019/20	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds
	£	£	£	£	£	£	£	£	£	£
Fixed Assets										
Circuit Manse & Equipment	1129113					1129113				
Investment properties										
Investments		10297				10297				
Total fixed assets	1129113	10297	-			1139410	1129113			
Current Assets										
Debtors + ~~REPAYMENTS~~	22085					22085				
Loans by the Circuit										
Investments with TMCP	10000	100325				110325				
Central Finance Board Deposits	103511			22869		126380				
Cash at Bank and in hand	6035		4511	259		10805				
Total current assets	141631	100325	4511	23128		269595	18633			
Current liabilities										
Creditors (due in under 1 year) + ~~ACCUALS~~	33826					33826				
Grants payable within 2018-19										
Total current liabilities	33826					33826				
Net current assets/liabilities	107805	100325	4511	23128		235769	171636			
Total assets less current liabilities	1236918	110622	4571	23128		1375179	1401384			

Long term liabilities (due after more than one year)									
Grants payable after 2018-19									
Loans to the Circuit									
Net assets									

Funds of the Circuit

General Fund (Unrestricted)	1236918							1236918	1244717
Circuit Model Trust Fund (Unrestricted)								110622	124627
Designated Funds (Unrestricted)								4511	5630
Total Unrestricted Funds									1374974
Restricted Funds									26410
Endowment Funds									
Total Funds	1236918	110622	4511						1401384

Signed/



Circuit Treasurer

Notes to the Accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £4500.

The freehold property is shown in the accounts at 2017 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts includes £1655 paid to Methodist Publishing House and Roots

Creditors

Creditors include both sundry expenses and specifically the 1st month's assessment received in August.

4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting; this excludes stipends.

Trustee expenses

	2019/20	2018/19
Number of Trustees	5	6
Total amount	£10374	£8094

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2019/20 £	2018/19 £
Independent examiner's or auditors' fees for reporting on the accounts	3300	3150
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs
Total staff costs

	2019/20	2018/19
£	138219	138889
£	13472	10203
£	33426	29129
£	185117	178221

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

5.5	5.5
-----	-----

7 Capital Commitments and Contingent Liabilities

At the 31st. August 2020 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

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

	2019/20	2018/19
	£	£
Balance brought forward from last year	Nil	Nil
Offerings/Gifts - received for External Organisations	800	800
Offerings/Gifts - passed to External Organisations	800	800
Balance carried forward	Nil	Nil

9 Tangible Fixed Assets

Cost or valuation

	Land £	Manse £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward		1129113				1129113
Additions						
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward		1129113				1129113

Accumulated depreciation

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

Net book value

Brought forward		1129113				1129113
Carried forward		1129113				1129113

South.

10 Investment assets

The circuit has no investment properties

The circuit has no common investment fund holdings

11 Loans

The Circuit currently has no loans

12 Analysis of restricted and designated funds

2019/20

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Southwick Matters	7307	257	2396		5168	Available for funding outreach and development work in Southwick
Circuit Reserve Fund	19103	132	1275		17960	Fund designated for grants and loans to churches within the Circuit
Totals	26410	389	3671		23128	

Comparative analysis of restricted and designated funds 2019/20

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Redhouse Methodist Church	5631	4000	5120		4511	Maintenance of church which has closed for Methodist Worship
Totals	5631	4000	5120		4511	

The Income and expenditure of maintaining St. Andrews and St Cuthberts Methodist Churches which also have closed for regular Worship is recorded in General Fund activity

13. Going Concern

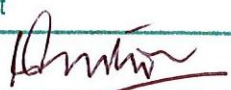
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these accounts and have concluded that the Circuit is able to continue as a going concern.

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer



Date

15. 8. 2021

Name

DONALD O'HOSTON

Address

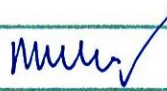
5, LUEDALE, SOUTH BENTS,
SUNDERLAND, SR6 8AQ

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Michael HOLLAND

Date

9/6/2021

Independent Examiner's Report to the Trustees of the

SUNDERLAND

Circuit

This Report is on the Circuit Accounts for the year ended 31st August

2019/20

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an in examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 the 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 (other than that disclosed below*):

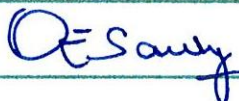
- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply appropriate*

(3) I ~~have~~ have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

** Please circle as appropriate*

Name OSBOURNE EDWARD SANDY

Signature 

Relevant Professional qualification or body FCR CTA

Address 10 GRANGE TERRACE
SUNDERLAND SR2 7DF

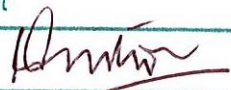
Date 26/05/2021

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer



Date

15. 8. 2021

Name

DONALD O'HOSON

Address

5, RYEDALE, SOUTH BENTS,
SUNDERLAND, SR6 8AQ

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

21/4/2021

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Michael HOLLAND

Date

9/6/2021

Independent Examiner's Report to the Trustees of the

SUNDERLAND

Circuit

This Report is on the Circuit Accounts for the year ended 31st August

2019/20

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an in examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 the 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

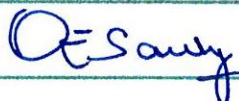
In connection with my examination, no matter has come to my attention (other than that disclosed below*):

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply appropriate*

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** Please circle as appropriate*

Name	OSBOURNE EDWARD SANDY
Signature	
Relevant Professional qualification or body	FCR CTA
Address	10 GRANGE TERRACE SUNDERLAND SR2 7DF
Date	26/05/2021