



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

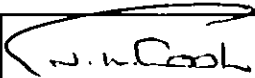
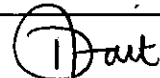
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| |
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Section G

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 | | | | | | | |
| 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 | 6 | 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 Manse & 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 | 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 | 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 | 26,120 | 30,402 |
| Net current assets/liabilities | | 81,305 | 35,113 | 5,971 | 18,061 | 140,450 | 193,029 |
| Total assets less current liabilities | | 1,210,418 | 35,113 | 5,971 | 18,061 | 0 | 1,322,142 |

| | | | | | | | |
|--------------------------------|--|-----------|--------|-------|--------|---|-----------|
| Long term liabilities | | | | | | | |
| (due after more than one year) | | | | | | | |
| Grants payable after 2021-22 | | | | | | | 0 |
| Loans to the Circuit | | | | | | | 0 |
| | | | | | | | 0 |
| Net assets | | 1,210,418 | 35,113 | 5,971 | 18,061 | 0 | 1,269,563 |
| | | | | | | | 1,322,142 |

Funds of the Circuit

| | | | | | | | |
|---|--|------------------|---------------|--------------|---------------|------------------|------------------|
| General Fund (Unrestricted) | | 1,210,418 | | | | 1,210,418 | 1,244,558 |
| Circuit Model Trust Fund (Unrestricted) | | | 35,113 | | | 35,113 | 48,774 |
| Designated Funds (Unrestricted) | | | | 5,971 | | 5,971 | 5,651 |
| Total Unrestricted Funds | | | | | | 1,251,502 | 1,298,983 |
| Restricted Funds | | | | | 18,061 | 18,061 | 23,159 |
| Endowment Funds | | | | | | 0 | |
| Total Funds | | 1,210,418 | 35,113 | 5,971 | 18,061 | 0 | 1,322,142 |

Signed

Circuit Treasurer

Hubert
DONALD CHASSERON

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

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 | | 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 | |

| | | | | | | | | | |
|---|--|-----------|--------|-------|--------|---|-----------|-----------|--|
| Long term liabilities (due after more than one year) | | | | | | | | | |
| Grants payable after 2021-22 | | | | | | | | 0 | |
| Loans to the Circuit | | | | | | | | 0 | |
| | | | | | | | | 0 | |
| Net assets | | 1,210,418 | 35,113 | 5,971 | 18,061 | 0 | 1,269,563 | 1,322,142 | |

Funds of the Circuit

| | | | | | | | | |
|---|--|-----------|--------|-------|--------|---|-----------|-----------|
| General Fund (Unrestricted) | | 1,210,418 | | | | | 1,210,418 | 1,244,558 |
| Circuit Model Trust Fund (Unrestricted) | | | 35,113 | | | | 35,113 | 48,774 |
| Designated Funds (Unrestricted) | | | | 5,971 | | | 5,971 | 5,651 |
| Total Unrestricted Funds | | | | | | | 1,251,502 | 1,298,983 |
| Restricted Funds | | | | | 18,061 | | 18,061 | 23,159 |
| Endowment Funds | | | | | | 0 | 0 | |
| Total Funds | | 1,210,418 | 35,113 | 5,971 | 18,061 | 0 | 1,269,563 | 1,322,142 |

Signed


DONALD CHASTON

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 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