



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

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

Ministers:

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

Circuit Stewards:

JUDITH HOWARTH
MALCOLM MUIR
DEREK SHERRIFF
DAVID TAIT

Treasurer:

BARBARA RUSSELL
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# 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
<b>Income</b>	<b>1</b>							
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	0
4 Assessments on Churches		227,123					227,123	222,626
5 Capital Receipts			524,860				524,860	
6 Grants received							0	0
7 Other charitable income		37,627					37,627	36,752
8 <b>Total Income</b>		265,526	528,538	0	628	0	794,692	261,447

<b>Expenditure</b>								
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	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	(485)	3,166	0	496,816	313,260
17 <b>Total charitable expenditure</b>							(485)	(766)
18 Gains / (losses) on monetary investments								
19 Gains / (losses) on investment properties			24,766				24,766	
20 <b>Net Income / (expenditure)</b>		(35,296)	359,991	(3,166)	628	0	322,157	(52,579)
21 Transfers between funds		(170,000)	170,000				0	0
22 Other gains/(losses)								
23 <b>Net movement in funds</b>		(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						-	-
<b>Total fixed Assets</b>		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
<b>Total current assets</b>		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						-	-
<b>Total Current liabilities</b>		20,470	-	-	-	20,470	26,120
<b>Net Current assets / liabilities</b>		46,009	565,104	2,805	18,689	632,607	140,450
<b>Total assets less current liabilities</b>		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						-	-
<b>Net assets</b>		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				-	-
<b>Total Funds</b>	<b>1,005,122</b>	<b>565,104</b>	<b>2,805</b>	<b>18,689</b>	<b>1,591,720</b>
					<b>1,269,563</b>

## 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
102,786	126,584
10,950	12,401
21,258	29,818
134,994	168,803
3.50	5.5

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

**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
-	-
-	845
-	845
-	-

**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, TILWELL, 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



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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Circuit Stewards:

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MALCOLM MUIR
DEREK SHERRIFF
DAVID TAIT

Treasurer:

BARBARA RUSSELL
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# 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
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<b>Expenditure</b>	<b>6</b>							
9 Grants and donations								
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23 <b>Net movement in funds</b>		(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						-	-
<b>Total fixed Assets</b>		959,113	-	-	-	959,113	1,129,113

**Current Assets**

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Loans by the circuit						-	-
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Grants payable within year						-	-
<b>Total Current liabilities</b>		20,470	-	-	-	20,470	26,120
<b>Net Current assets / liabilities</b>		46,009	565,104	2,805	18,689	632,607	140,450
<b>Total assets less current liabilities</b>		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						-	-
<b>Net assets</b>		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				-	-
<b>Total Funds</b>	<b>1,005,122</b>	<b>565,104</b>	<b>2,805</b>	<b>18,689</b>	<b>1,591,720</b>
					<b>1,269,563</b>

## 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
102,786	126,584
10,950	12,401
21,258	29,818
134,994	168,803
3.50	5.5

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

**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
-	-
-	845
-	845
-	-

**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, TILWELL, 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