

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 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:

	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

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

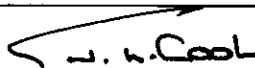
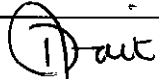
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Section G

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	