NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales · Charity number 1140258

Details

Other names	NWD CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2011-02-07
Register	View on the Charity Commission register

Contact

Address	Tyne Avenue Consett County Durham DH8 6ER
Phone	01207593666
Email	nwdurhamcircuit@hotmail.co.uk
Website	www.northwestdurhammethodists.org.uk

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsiduary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: The promotion and practice of the Christian faith in accordance with the doctrine of the Methodist Church.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£252,778	£372,017	-	-
2024-08-31	£213,040	£261,967	-	-
2023-08-31	£187,624	£318,784	-	-
2022-08-31	£186,588	£219,013	-	-
2021-08-31	£196,134	£217,040	-	-
2020-08-31	£185,383	£233,444	-	-

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Trustees

Name	Role	Appointed
Revd Stuart Earl	Chair	2014-09-01
ANDREW HOWE		2018-04-10
ANGELA HIRD		
BERYL SPEARS		2016-08-16
BRENDA ELISABETH WALKER		
Christine Slatcher		2022-01-27
Clive Gray		2022-06-09
Colin Carroll		2021-09-01
DAVID ARMSTRONG		2017-09-26
DIANE LESLEY TUTE		2016-11-01
EILEEN ELAINE CHAMBERS		
ELIZABETH JANE JOBBURNS		
Edward Spears		1961-01-01
Elizabeth Temple		2025-02-06
HAZEL GRAHAM		2016-06-01
HEATHER REILLY		2015-06-18
Ivan Metcalfe		2022-06-09
JANET ARBON		2013-12-19
JANET QUINLAN		2011-06-15
JILL HURST		2012-06-20
JOYCE BROWN		
Janice Elizabeth Rutherford		2019-07-15
John David Arbon		2021-09-15
Joyce Ridley		2022-06-09
Kathleen Jones		2021-09-01
Kenneth Thynne		2019-06-29
LYNN CHRISTINE WHITEHEAD		2019-12-20

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Name	Role	Appointed
MARGARET BECK		2015-10-01
MARGARET HALL		2018-06-15
MEG GILKS		2018-07-16
Melvin Elliott		2023-02-02
OWEN LEIGHTON TEMPLE		
PAMELA MAY MURPHY		2015-09-15
PAUL KNOWLES		
PAUL PINE		2018-02-06
RICHARD HUME		2018-03-05
Rev David Lees		2024-09-18
Rev Jennifer Gill		2023-09-14
Rev TERENCE HURST		2012-06-14
SONIA FILMER		2017-10-24
SYLVIA KING		
TRACEY CARR		2020-03-24
TREVOR MCADOO		
WENDY KATHRYN HARRISON		2020-05-28

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NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED 31 AUGUST 2025

Newcastle	**District**	**Circuit no**	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl

Rev David Lees

Rev Jenny Gill (P/T)

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Colin Carroll

Name of Circuit North West Durham Circuit NO 20/22

Declarations and Scrutiny

I confirm that these Accruals accounts for the year to 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date.....7/1/26.....

Name and address of treasurer .....COLIN CARROLL.....

.....10 THE AVENUE, CONSETT, CO. DURHAM..... Post Code.DH8 6DR..

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be*

presented to the Circuit meeting held on .....

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

Name of the Chair of the meeting STUART EARL..... Date 07/01/26

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2025 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B J Straughan

B J Straughan
B J Straughan and Co
Chartered Accountants

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

9th January 2026.

Date

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-2025
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	-	-	-	-		-
2 Income from monetary investments	7	10,052.54	11,683.95	-	192.07	-	**21,928.56**
3 Income from investment properties	5	8,917.55	-	-	-	-	**8,917.55**
4 Assessments on Churches		152,598.80	-	-	-	-	**152,598.80**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		33,830.27	-	-	18,545.27	-	**52,375.54**
7 Other charitable income	6	16,957.21	-	-	-	-	**16,957.21**
8 **Total income**		**222,356.37**	**11,683.95**	**-**	**18,737.34**	**-**	**252,777.66**
Expenditure							
9 Grants and donations	17	10,380.00	103,700.00	2,000.00	-		**116,080.00**
10 Salaries and associated costs	10	94,771.61	-		56,192.92		**150,964.53**
11 Property maintenance	12 to 14	16,830.48	-		-	-	**16,830.48**
12 Connexional assessment & model trust levy			-				**-**
13 District Assessment & Levy		44,972.00	18,315.74				**63,287.74**
14 Depreciation							**-**
15 Ministers expenses etc	11	7,922.10	-	-	-	-	**7,922.10**
16 Other outgoings	16	8,679.00	1,172.85	-	7,080.78	-	**16,932.63**
17 **Total charitable expenditure**		**183,555.19**	**123,188.59**	**2,000.00**	**63,273.70**	**-**	**372,017.48**
18 Gains/(losses) on monetary investments		0.00	5.00	0.00	0.00	0.00	5.00
19 Gains/(losses) on investment properties		0.00	0.00	0.00	0.00	0.00	0.00
20 **Net income/(expenditure)**		**38,801.18**	**(111,499.64)**	**(2,000.00)**	**(44,536.36)**	**0.00**	**(119,234.82)**
21 Transfers between funds		5,211.10	(45,511.10)		40,300.00		0.00
22 Other gains/(losses)							
23 **Net movement in funds**		**44,012.28**	**(157,010.74)**	**(2,000.00)**	**(4,236.36)**	**0.00**	**(119,234.82)**
24 Total funds brought forward		**584,698.21**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	**983,280.53**
25 Total funds carried forward		**628,710.49**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	**864,045.71**
		-	-	-	-	-	-

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2023-24	-
Offerings/Gifts - received for External Organisations	586
Offerings/Gifts - paid to External Organisations	586
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-2024 £
Income							
1 Donations and legacies	4	1,742.40	-	-	-		**1,742.40**
2 Income from monetary investments	7	12,039.42	19,253.22	-	206.95	-	**31,499.59**
3 Income from investment properties	5	8,419.94	-	-	-	-	**8,419.94**
4 Assessments on Churches		147,863.00	-	-	-	-	**147,863.00**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	18,000.00	-	**18,000.00**
7 Other charitable income	6	3,097.04	-	-	2,418.00	-	**5,515.04**
8 Total income		**173,161.80**	**19,253.22**	**-**	**20,624.95**	**-**	**213,039.97**
Expenditure							
9 Grants and donations	17	1,000.00	-	6,500.00	-		**7,500.00**
10 Salaries and associated costs	10	76,344.72	-		51,829.68		**128,174.40**
11 Property maintenance	12 to 14	22,401.14	-		-	-	**22,401.14**
12 Connexional assessment & model trust levy			-				**-**
13 District Assessment & Levy		41,498.00	21,568.81				**63,066.81**
14 Depreciation							**-**
15 Ministers expenses etc	11	8,554.64	-	-	-	-	**8,554.64**
16 Other outgoings	16	22,517.24	1,152.12	-	8,601.00	-	**32,270.36**
17 Total charitable expenditure		**172,315.74**	**22,720.93**	**6,500.00**	**60,430.68**	**-**	**261,967.35**
18 Gains/(losses) on monetary investments		-	194.50	-	-	-	194.50
19 Gains/(losses) on investment properties		-	-	-	-	-	-
20 Net income/(expenditure)		**846.06**	**- 3,273.21**	**- 6,500.00**	**- 39,805.73**	**-**	**- 48,732.88**
21 Transfers between funds		14,501.10	- 40,101.10		25,600.00		-
22 Other gains/(losses)							
23 Net movement in funds		**15,347.16**	**- 43,374.31**	**- 6,500.00**	**- 14,205.73**	**-**	**- 48,732.88**
24 Total funds brought forward		569,351.05	404,250.86	30,000.00	28,411.50	-	1,032,013.41
25 Total funds carried forward		**584,698.21**	**360,876.55**	**23,500.00**	**14,205.77**	**-**	**983,280.53**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2022-23	-
Offerings/Gifts - received for External Organisations	1,484
Offerings/Gifts - paid to External Organisations	1,484
Balance carried forward	-

Name of Circuit **North West Durham Circuit** **Circuit No** **022**

Balance Sheet as at 31 August 2025

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024/25 £	Totals 2023/24 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	158,457.00					158,457.00	158,457.00	R
Investment properties	15	215,000.00					215,000.00	215,000.00	R
Investments							0.00	0.00	
Total fixed assets		**373,457.00**	**0.00**	**0.00**	**0.00**	**0.00**	**373,457.00**	**373,457.00**	
Current Assets									
Debtors	19	9,384.82					9,384.82	8,730.57	S
Loans by the Circuit			7,000.00				7,000.00	0.00	
Investments with TMCP	18		196,865.81		4,205.51		201,071.32	364,903.08	
Central Finance Board Deposits		189,707.69		21,500.00	5,763.90		216,971.59	220,533.56	T
Cash at Bank and in hand	19	108,207.86				0.00	108,207.86	72,235.30	
Total current assets		**307,300.37**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	**542,635.59**	**666,402.51**	
Current liabilities									
Creditors (due in under 1 year)	20	52,046.88					52,046.88	56,578.98	U
							0.00	0.00	V
Total current liabilities		52,046.88	0.00	0.00	0.00	0.00	**52,046.88**	56,578.98	
Net current assets/liabilities		**255,253.49**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	**490,588.71**	**609,823.53**	
Total assets less current liabilities		**628,710.49**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	**864,045.71**	**983,280.53**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							**0.00**	0.00	V
Loans to the Circuit							**0.00**	0.00	
							0.00	0.00	
Net assets		**628,710.49**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	**864,045.71**	**983,280.53**	W
Funds of the Circuit									
General Fund (Unrestricted)		628,710.49					628,710.49	584,698.21	
Circuit Model Trust Fund (Unrestricted)			203,865.81				203,865.81	360,876.55	W
Designated Funds (Unrestricted)				21,500.00			21,500.00	23,500.00	
Total Unrestricted Funds							**854,076.30**	**969,074.76**	
Restricted Funds					9,969.41		9,969.41	14,205.77	
Endowment Funds						0.00	0.00	0.00	
Total Funds		**628,710.49**	**203,865.81**	**21,500.00**	**9,969.41**	**0.00**	864,045.71	**983,280.53**	

Circuit Treasurer C Carroll 7/1/26

Notes to the accounts

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 as amended by Charities act 2022 and in accordance with the 2019 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).

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 are held for a narrower purpose . Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Donations and gifts		0.00	0.00	0.00	0.00	1,742.40

5. income from investment properties

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Lettings	8,917.55	-	-	-	8,917.55	8,419.94

6. Other charitable income

Prayer handbooks/diaries		-	-	-	-	44.00
Other purchases reimbursed		-	-	-	-	30.00
Grant	-	-	-	-	-	51.34
Pension reserve fund refund	12,339.92	-	-	-	12,339.92	-
Energy refund		-	-	-	-	-
		-		-	-	2,418.00
Other receipts	4,617.29	-	-	-	4,617.29	2,250.00
LP refund		-	-	-	-	353.01
Stationing refund		-	-	-	-	368.69
Total	16,957.21	-	-	-	16,957.21	5,515.04

7. Income from monetary investments

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Interest	10,052.54	11,626.80	192.07	-	21,871.41	31,423.64
Dividend		57.15		-	57.15	75.95
Other	-	-	-	-	-	-
Total	10,052.54	11,683.95	192.07	-	21,928.56	31,499.59

8. Payment to Trustees

	2025	2024
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	1,188.00	1,038.00

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	125,931.21	109,445.21
Employer's National Insurance costs	12,076.56	7,876.53
Pension costs	12,956.76	10,852.66
Total staff costs	150,964.53	128,174.40
Average number of staff employed during the year	5.0	4.5

11. Ministers expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	1,651.24	-	-	-	1,651.24	1,655.30
Minister's mileage	4,677.82	-	-	-	4,677.82	4,463.25
Minister's parking	47.00	-	-	-	47.00	37.62
Resources etc	284.35	-	-	-	284.35	79.50
Stationery	79.37	-	-	-	79.37	65.47
Preaching appoinments	1,173.20	-	-	-	1,173.20	-
Local Preacher transport	-	-	-	-	-	1,727.47
Postage	-	-	-	-	-	24.00
Preaching resources	-	-	-	-	-	370.13
Other	9.12	-	-	-	9.12	131.90
Total	7,922.10	-	-	-	7,922.10	8,554.64

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Water rates	1,831.99	-	-	-	1,831.99	1,700.99
Insurance	2,042.95	-	-	-	2,042.95	2,001.91
Council tax	3,725.01	-	-	-	3,725.01	3,565.64
Utilities	31.99	-	-	-	31.99	1,384.15
Total	7,631.94	-	-	-	7,631.94	8,652.69

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Blackhill Manse	-	-	-	-	-	-
Leadgate Manse	4,043.54	-	-	-	4,043.54	7,750.24
Lanchester Manse	1,728.00	-	-	-	1,728.00	1,649.98
White le Head Manse	667.00	-	-	-	667.00	2,896.23
Total	6,438.54	-	-	-	6,438.54	12,296.45

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£	£	£	£	£
Quinquennials	2,760.00	-	-	-	2,760.00	1,452.00
Sale of blackhill manse costs	-	-	-	-	-	-
Sale of Burnhope chapel costs	-	-	-	-	-	-
Methodist levy on property sales	-	-	-	-	-	-
Refund of grant	-	-	-	-	-	-
Total	2,760.00	-	-	-	2,760.00	1,452.00

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

	Manse properties	Unused properties	Investment property	Fixtures, fittings and equipment	Payments on account assets - under construction	Total
Cost or valuation						
	£	£	£	£	£	£
Balance brought forward	158,457.00	-	215,000.00	-	-	373,457.00
Additions						-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)						-
Transfers* (+/-)	-		-			-
Balance carried forward	158,457.00	-	215,000.00	-	-	373,457.00
Accumulated depreciation						
	SL See note 3 £	SL See note 3 £	SL or RB See note 3 £	SL or RB See note 3 £	See note 3 £	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-
Net book value						
Brought forward	**158,457.00**	**-**	**215,000.00**	**-**	**-**	**373,457.00**
Carried forward	**158,457.00**	**-**	**215,000.00**	**-**	**-**	**373,457.00**

* The "transfers" row is for movements between fixed asset categories.

16. Other expenditure		Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2024-25 Total	2023-24 Total
		£	£		£	£	£	£
Lay employee Teplephone and broadband		-	-	-	913.23	-	913.23	704.04
Lay employee Mileage		-	-	-	785.39	-	785.39	696.06
Contribution to home costs		-	-	-	500.00	-	500.00	500.00
Lay employee stationary		-	-	-	165.54	-	165.54	60.24
Puddlers Garth		-	-	-	3,075.60	-	3,075.60	-
Lay emploee training		-	-	-	130.00	-	130.00	150.00
Lay employee Resources		-	-	-	-	-	-	131.39
3 Generate		-	-	-	765.60	-	765.60	2,880.00
Beacon project		-	-	-	-	-	-	1,962.00
Iniatives		-	-	-	549.07	-	549.07	1,410.45
Sundry			-	-	183.26	-	183.26	2,366.45
Office broadband		660.84	-	-		-	660.84	669.58
Office training		152.40	-	-			152.40	161.00
Office Stationery		477.24	-	-	-	-	477.24	394.47
Office Rent (Leadgate)		800.00	-	-	-	-	800.00	800.00
Office Photocopying		1,731.58	-	-	-	-	1,731.58	2,041.25
Office postage		60.71	-	-	-	-	60.71	128.25
Sundry Office costs		112.41	-	-	-	-	112.41	77.99
Charge for Payroll		480.00	-	-	-	-	480.00	480.00
Apprentice Levy		723.27	-	-	-	-	723.27	553.53
P11D		5.24	-	-	-	-	5.24	5.24
Website cost		243.00	-	-	-	-	243.00	243.00
Office eqipment			-	-	-	-	-	1,622.00
Resources		780.45	-	-	-	-	780.45	279.70
Stationing			-	-	-	-	-	10,025.24
Gifts			-	-	-	-	-	170.00
Circuit Choir		197.45	-	-	-	-	197.45	155.80
Expenses Claimed			-	-	-	-	-	38.00
Bank Charges		65.75	-	-	-	-	65.75	68.25
Mission disbursements			-	-	-	-	-	-
Circuit office holders expenses		280.65	-	-	-	-	280.65	575.39
Tenant management fee		720.01	-	-	-	-	720.01	720.00
Alpha Course		-	-	-	-	-	-	-
Independent Examiners fees	(note 9)	1,188.00	-	-	-	-	1,188.00	1,038.00
TMCP Fees		-	1,172.85	-	13.09	-	1,185.94	1,163.04
Total		8,679.00	1,172.85	-	7,080.78	-	16,932.63	32,270.36

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2024-25 Total	2023-24 Total
	£	£		£	£	£	£
Mission disbursements	-	-			-	-	-
Grants	10,380.00	103,700.00	2,000.00	-	-	116,080.00	7,500.00
Total	10,380.00	103,700.00	2,000.00	-	-	116,080.00	7,500.00

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

	2024-25	2023-24
Investments held in common investment funds - CFB Managed Mixed Fund	2,713.50	2,708.50
Trustees Interest Fund	194,152.31	358,168.05
Tustees Interest Fund (Lucy Prynne)	4,205.51	4,026.53
	201,071.32	364,903.08

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,708.50	2,514.00
Add: additions to investments at cost			
Less: disposals at carrying value		-	-
Net gain/(loss) on revaluation		5.00	194.50
Carrying (market) value at end of year	Total	2,713.50	2,708.50

19. Analysis of current assets

	2024-25 £	2023-24 £
a. Debtors and prepayments		
Stipends Pre-paid	7,448.03	6,774.24
Loan to South Moor United Church (see Below)	7,000.00	0.00
Other debtors	1,936.79	1,956.33
Total debtors and prepayments	16,384.82	8,730.57
Loans		
Loan Due within one year	1,200.00	0.00
Loan Due after more than 1 year	5,800.00	0.00
	7,000.00	0.00
No interest is being charged on the loan		
b. Cash and bank balances		
CAF Bank	108,188.85	72,230.59
Office cash & cheques awaiting paying in	0.00	0.00
Petty cash	19.01	4.71
Total Cash and Bank	108,207.86	72,235.30

20. Analysis of current liabilities and longterm creditors

	2024-25	2023-24
Assessments in advance	38,489.10	36,005.70
Other Creditors	13,557.78	20,573.28
Total Current Liabilities	52,046.88	56,578.98

21. Capital Commitments and Contingent Liabilities

At 31st August 2025 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2025.

22. Restricted Funds

	Opening balance	Incoming resources	Resources Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	4,210.68	10,345.27	34,112.20	20,300.00	743.75
Street Friends	5,089.18	-	-		5,089.18
Community engagement enabler	879.38	8,200.00	29,148.41	20,000.00	- 69.03
Mission disbursements	-	-	-	-	-
Lucy Prynne Bequest (Catchgate Church)	4,026.53	192.07	13.09	-	4,205.51
	14,205.77	18,737.34	63,273.70	40,300.00	9,969.41

North West Durham Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

The churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

The circuit has continued to work at developing its vision for its future direction and structure.

The Circuit has continued to support the initiatives of the local Churches through the availability of Church Growth Grants.

The Children, Young People and Families Worker has continued to develop and build upon links with local schools (extending the Open the Book Project and after school clubs) and communities; broadened the work with children, young people and families in church; and encouraged the opportunity for young people to meet at a national level.
An extension to the contract of the Children, Young People and Families Worker has been agreed to August 2027.

The Community Engagement Enabler has continued to develop links with the local church, community groups and the local community itself to explore opportunities within the area: develop links with local schools to implement the Kid's Matter project: and work alongside Blackhill & Shotley Bridge Uniting Methodist Church and the Newcastle District of the Methodist Church to initiate and further develop a New Places for New People project.

An extension to the contract of the Community Engagement Enabler has been agreed to July 2027.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board.

The Circuit Model Trust (Unrestricted) is held by and investments made via The Trustees for Methodist Church Purposes.

The Designated Fund (Unrestricted) comprise accounts held at CAF Bank and The Central Finance Board.

Children, Young People and Families' Worker (Restricted), Community Engagement Enabler (Restricted) and Street Friends (Restricted), comprise accounts held at CAF Bank and The Central Finance Board: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment, £152,599, paid by the circuit churches.

Other significant items of income are:
General Fund: Interest received £10,053: Investment Income £8,918: Other Charitable Income includes Grant Refunds from Churches £33,830 and Connexion PRF Refund £12,340.

Restricted Fund: the Children, Young People and Families' Worker includes £10,000 grant from the Newcastle District.
Restricted Fund: the Community Engagement Enable includes £8,000 grant from the Newcastle District.

Model Trust; Interest/Dividend and Gain received - TMCP £11,684

The total assets of the circuit have decreased.

Expenditure trends

Stipend expenditure, £82,146, has increased in line with Conference approved increases.

Other significant items of expenditure are:

General Fund: Circuit Assessment to the District £44,972: Grants & Donations to Churches £88,000: Manse Costs £14,070: Circuit Administrator Salary and associated costs, £12,626.

Designated Fund: Church Growth Grants £2,000.

Restricted Funds: the Children, Young People and Families' Worker includes Salaries and associated costs of £31,141.
Restricted Fund: the Community Engagement Enable includes Salaries and associated costs of £25,052.

Model Trust: levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £18,316: Grants to Churches £103,700.

Fund balances

At 31st August 2025 the total funds carried forward are £483,589, (net of Circuit Manses & Equipment and Investments). The funds comprise General Fund £255,253; Designated Fund Church Growth £21,500; Restricted Funds Children, Young People & Families Worker £744, Community Engagement Enabler (£69), Street Friends £5,089; Model Trust Fund £196,866 and Lucy Prynne Permanent Endowment Fund £4,206.

Plans for 2025-26

Circuit financial plans for the coming year have been prepared on the basis that there are 2 equivalent full time ordained staff; 1 Children, Young People and Families' Worker full time; 1 Community Engagement Enabler part time; and 1 Administrative Staff part time; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

Churches will be encouraged to seek assistance from the Growth Strategy Fund (balance of £21,500) to encourage continued growth in and outreach to their local community.

As the Circuit Meeting, held in June 2025, approved an extension to the term of contract for the Community Engagement Enabler until July 2027, this position shall continue to develop the NPNP project with Blackhill & Shotley Bridge Uniting Methodist Church as well as developing existing and further programmes.

The Children, Young People and Families' Worker and Community Engagement Enabler will continue to build upon their work with the local churches; schools; and develop outreach initiatives within the local community.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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 1issued in 2016.

Full Name of Charity: North West Durham Methodist Circuit Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers:	Rev S Earl Rev D Lees Rev J Gill (P/T)
Children, Young People and Families' Worker:	Mrs Kath Jones
Community Engagement Enabler:	Mr Clive Gray
Circuit Stewards:	Mr Kenneth Thynne Mrs Pamela Murphy Mr Colin Carroll Mrs Tracey Carr Mr Philip Holroyd
Administrator:	Mrs J Littlefair

Mr C Carroll acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minuted.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

It is the Methodist Church's intention to value every human being as part of God's creation and the whole people of God. At the heart of the Methodist community is a deep sense of the place of welcome, hospitality and openness, which demonstrates the nature of God's grace and love for all. Our church communities are called to be places where the transformational love of God is embodied and life in all its fullness is a gift, which is offered to all people

Safeguarding is about the action the Church takes to promote a safer culture.

The North West Durham Methodist Circuit will:
- promote the welfare of children, young people and adults
- work to prevent abuse from occurring
- seek to protect and respond well to those that have been abused.

The North West Durham Methodist Circuit is committed to:
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- safeguarding and protecting all children, young people and adults when they are vulnerable
- establishing safe, caring communities, which provide a loving environment where there is informed vigilance as to the dangers of abuse.

The North West Durham methodist Circuit will:
- Carefully select and train all those with any responsibility within the church, in line with safer recruitment principles, including the use of criminal records checks through the Disclosure and Barring Service (DBS).
- Respond without delay to every safeguarding concern, which suggests that a child, young person or adult may have been harmed, working in partnership with the police and social services in any investigation.

- Seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seek to challenge any abuse of power, especially by anyone in a position of trust.

Working with the Circuit Safeguarding Officer, we will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts.

In all these principles, the North West Durham methodist Circuit will follow legislation, guidance and recognised good practice

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision.

Appendix A

Managing Trustees as at 31st August 2025

Mr David Arbon
Mrs Janet Arbon
Mr David Armstrong
Mrs Margaret Beck
Mrs Tracey Carr
Mr William Carr
Mr Colin Carroll
Mrs Eileen Elaine Chambers
Rev Stuart Earl
Mr Melvin Elliott
Mrs Sonia Filmer
Rev Jennifer Gill
Mrs Hazel Sylvia Graham
Mr Clive Gray
Mrs Margaret Hall
Mrs Wendy Harrison
Mrs Angela Hird
Mr Philip Holroyd
Mr Andrew Howe
Mrs Jill Hurst
Mrs Elizabeth Jane Jobburns
Mrs Kath Jones
Mrs Sylvia King
Mr Paul Knowles
Rev David Lees
Mr Trevor McAdoo
Mr Ivan Metcalfe
Mrs Pamela May Murphy
Mrs Gail Philipson
Mr Paul Pine
Mrs Janet Quinlan
Mrs Heather Reilly
Mrs Joyce Ridley
Mrs Janice Elizabeth Rutherford
Mrs Christine Slatcher
Mrs Beryl Spears
Mr Edward Spears
Mr Owen Leighton Temple
Mrs Elizabeth Temple
Mr Kenneth Thynne
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mrs Lynn Whitehead

NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED
31 AUGUST 2024

Newcastle	**District**	**Circuit no**	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl
Rev Barry Morris (P/T)
Rev Jenny Gill (P/T)

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Colin Carroll

Declarations and Scrutiny

I confirm that these Accruals 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 27/2/25

Name and address of treasurer ... COLIN CARROLL

..... 10 THE AVENUE, CONSETT, CO. DURHAM ..... Post Code DH8 6NR

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 ~~were~~/will be*

presented to the Circuit meeting held on ..... June 2025

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

Name of the Chair of the meeting STUART EARL ..... Date 03/03/25

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2024 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B.J. Straughan

.....

B J Straughan
B J Straughan and Co
Chartered Accountants

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

7th March 2025

.....

Date

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-2024 £
Income							
1 Donations and legacies	4	1,742.40	-	-	-		**1,742.40**
2 Income from monetary investments	7	12,039.42	19,253.22	-	206.95	-	**31,499.59**
3 Income from investment properties	5	8,419.94	-	-	-	-	**8,419.94**
4 Assessments on Churches		147,863.00	-	-	-	-	**147,863.00**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	18,000.00	-	**18,000.00**
7 Other charitable income	6	3,097.04	-	-	2,418.00	-	**5,515.04**
8 **Total income**		**173,161.80**	**19,253.22**	**-**	**20,624.95**	**-**	**213,039.97**
Expenditure							
9 Grants and donations	17	1,000.00	-	6,500.00	-		**7,500.00**
10 Salaries and associated costs	10	76,344.72	-		51,829.68		**128,174.40**
11 Property maintenance	12 to 14	22,401.14	-		-	-	**22,401.14**
12 Connexional assessment & model trust levy			-				**-**
13 District Assessment & Levy		41,498.00	21,568.81				**63,066.81**
14 Depreciation							**-**
15 Ministers expenses etc	11	8,554.64	-	-	-	-	**8,554.64**
16 Other outgoings	16	22,517.24	1,152.12	-	8,601.00	-	**32,270.36**
17 **Total charitable expenditure**		**172,315.74**	**22,720.93**	**6,500.00**	**60,430.68**	**-**	**261,967.35**
18 Gains/(losses) on monetary investments		0	195	0	0	0	195
19 Gains/(losses) on investment properties		0	0	0	0	0	0
20 **Net income/(expenditure)**		**846**	**(3,273)**	**(6,500)**	**(39,806)**	**0**	**(48,733)**
21 Transfers between funds		14,501	(40,101)		25,600		0
22 Other gains/(losses)							
23 **Net movement in funds**		**15,347**	**(43,374)**	**(6,500)**	**(14,206)**	**0**	**(48,733)**
24 Total funds brought forward		**569,351**	**404,251**	**30,000**	**28,412**	**0**	**1,032,013**
25 Total funds carried forward		**584,698**	**360,877**	**23,500**	**14,206**	**0**	**983,281**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2022-23	-
Offerings/Gifts - received for External Organisations	1,484
Offerings/Gifts - paid to External Organisations	1,484
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-2023 £
Income							
1 Donations and legacies	4	-	-	-	667		**667**
2 Income from monetary investments	7	7,282	12,484	-	119	-	**19,885**
3 Income from investment properties	5	8,208	-	-	-	-	**8,208**
4 Assessments on Churches		140,676	-	-	-	-	**140,676**
5 Capital Receipts		-	-	-	-	-	-
6 Grants received		-	-	-	13,180	-	**13,180**
7 Other charitable income	6	5,008	-	-	-	-	**5,008**
8 Total income		**161,174**	**12,484**	**-**	**13,966**	**-**	**187,624**
Expenditure							
9 Grants and donations	17	3,000		21,000	-		**24,000**
10 Salaries and associated costs	10	87,397	-		47,396		**134,793**
11 Property maintenance	12 to 14	17,252	44,050		-	-	**61,302**
12 Connexional assessment & model trust levy			19,094				**19,094**
13 District Assessment & Levy		38,102	15,936				**54,038**
14 Depreciation							-
15 Ministers expenses etc	11	5,923	-	-	-	-	**5,923**
16 Other outgoings	16	10,087	938	-	8,609	-	**19,634**
17 Total charitable expenditure		**161,761**	**80,018**	**21,000**	**56,005**	**-**	**318,784**
18 Gains/(losses) on monetary investments		0	(112)	0	0	0	(112)
19 Gains/(losses) on investment properties		0	1,292	0	0	0	1,292
20 Net income/(expenditure)		**(587)**	**(66,354)**	**(21,000)**	**(42,039)**	**0**	**(129,980)**
21 Transfers between funds		(119,757)	141,455	(44,648)	22,950		0
22 Other gains/(losses)							
23 Net movement in funds		**(120,344)**	**75,101**	**(65,648)**	**(19,089)**	**0**	**(129,980)**
24 Total funds brought forward		689,696	329,150	95,648	47,501	0	1,161,995
25 Total funds carried forward		**569,352**	**404,251**	**30,000**	**28,412**	**0**	**1,032,015**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2021-22	-
Offerings/Gifts - received for External Organisations	874
Offerings/Gifts - paid to External Organisations	874
Balance carried forward	-

Name of Circuit **North West Durham Circuit** **Circuit No** **022**

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023/24 £	Totals 2022/23 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	158,457.00					158,457.00	158,457.00	R
Investment properties	15	215,000.00					215,000.00	215,000.00	R
Investments							0.00	0.00	
Total fixed assets		**373,457.00**	**0.00**	**0.00**	**0.00**	**0.00**	**373,457.00**	**373,457.00**	
Current Assets									
Debtors	19	8,730.57					8,730.57	7,978.00	S
Loans by the Circuit							0.00	0.00	
Investments with TMCP	18		360,876.55		4,026.53	0.00	364,903.08	408,082.00	
Central Finance Board Deposits		186,864.32		23,500.00	10,179.24		220,533.56	224,900.00	T
Cash at Bank and in hand	19	72,235.30				0.00	72,235.30	44,062.00	
Total current assets		**267,820.19**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	**666,402.51**	**685,022.00**	
Current liabilities									
Creditors (due in under 1 year)	20	56,578.98					56,578.98	26,464.00	U
							0.00	0.00	V
Total current liabilities		**56,578.98**	**0.00**	**0.00**	**0.00**	**0.00**	**56,578.98**	**26,464.00**	
Net current assets/liabilities		**211,241.21**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	**609,823.53**	**658,558.00**	
Total assets less current liabilities		**584,698.21**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	**983,280.53**	**1,032,015.00**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							**0.00**	0.00	V
Loans to the Circuit							**0.00**	0.00	
							0.00	0.00	
Net assets		**584,698.21**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	**983,280.53**	**1,032,015.00**	W
Funds of the Circuit									
General Fund (Unrestricted)		584,698.21					584,698.21	569,352.00	
Circuit Model Trust Fund (Unrestricted)			360,876.55				360,876.55	404,251.00	W
Designated Funds (Unrestricted)				23,500.00			23,500.00	30,000.00	
Total Unrestricted Funds							**969,074.76**	**1,003,603.00**	
Restricted Funds					14,205.77		14,205.77	**28,412.00**	
Endowment Funds						**0.00**	0.00	**0.00**	
Total Funds		**584,698.21**	**360,876.55**	**23,500.00**	**14,205.77**	**0.00**	983,280.53	**1,032,015.00**	

Circuit Treasurer L. Carroll 27/2/25

Superintendent R Earl 03/03/25

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 reflecting the content of 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 are held for a narrower purpose . Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Donations and gifts	1,742.40	0.00	0.00	0.00	1,742.40	667.00

5. income from investment properties	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Lettings	8,419.94	-	-	-	8,419.94	8,208.00

6. Other charitable income						
Prayer handbooks/diaries	44.00	-	-	-	44.00	-
Other purchases reimbursed	30.00	-	-	-	30.00	30.00
Photocopying	51.34	-	-	-	51.34	27.00
Circuit choir	-	-	-	-	-	175.00
Energy refund	-	-	-	-	-	178.00
	-	-	2,418.00	-	2,418.00	-
Other receipts	2,250.00	-	-	-	2,250.00	4,598.00
LP refund	353.01	-	-	-	353.01	-
Stationing refund	368.69	-	-	-	368.69	-
Total	3,097.04	-	2,418.00	-	5,515.04	5,008.00

7. Income from monetary investments	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Interest	12,039.42	19,177.27	206.95		31,423.64	19,808.00
Dividend	-	75.95	-	-	75.95	77.00
Other	-	-	-	-	-	-
Total	12,039.42	19,253.22	206.95	-	31,499.59	19,885.00

8. Payment to Trustees

	2024	2023
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	1,038.00	1,044.00

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	109,445.21	108,367.00
Employer's National Insurance costs	7,876.53	8,851.00
Pension costs	10,852.66	17,575.00
Total staff costs	128,174.40	134,793.00
Average number of staff employed during the year	4.5	4.5

11. Ministers expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	1,655.30	-	-	-	1,655.30	1,474.00
Minister's mileage	4,463.25	-	-	-	4,463.25	2,299.00
Minister's parking	37.62	-	-	-	37.62	8.00
Resources etc	79.50	-	-	-	79.50	334.00
Stationery	65.47	-	-	-	65.47	-
Preaching appoinments	-	-	-	-	-	235.00
Local Preacher transport	1,727.47	-	-	-	1,727.47	1,531.00
Postage	24.00	-	-	-	24.00	38.00
Preaching resources	370.13	-	-	-	370.13	-
Other	131.90	-	-	-	131.90	4.00
Total	8,554.64	-	-	-	8,554.64	5,923.00

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Water rates	1,700.99	-	-	-	1,700.99	1,796.00
Insurance	2,001.91	-	-	-	2,001.91	1,958.00
Council tax	3,565.64	-	-	-	3,565.64	3,592.00
Utilities	1,384.15	-	-	-	1,384.15	-
Total	8,652.69	-	-	-	8,652.69	7,346.00

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Blackhill Manse	-	-	-	-	-	686.00
Leadgate Manse	7,750.24	-	-	-	7,750.24	1,248.00
Lanchester Manse	1,649.98	-	-	-	1,649.98	233.00
White le Head Manse	2,896.23	-	-	-	2,896.23	2,101.00
Total	12,296.45	-	-	-	12,296.45	4,268.00

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£	£	£	£	£
Quinquennials	1,452.00	-	-	-	1,452.00	2,820.00
Sale of blackhill manse costs	-	-	-	-	-	- 715.00
Sale of Burnhope chapel costs	-	-	-	-	-	3,533.00
Methodist levy on property sales	-	-	-	-	-	44,050.00
Refund of grant	-	-	-	-	-	-
Total	1,452.00	-	-	-	1,452.00	49,688.00

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

Cost or valuation	**Manse properties**	**Unused properties**	**Investment property**	**Fixtures, fittings and equipment**	**Payments on account assets - under construction**	**Total**
	£	£	£	£	£	£
Balance brought forward	158,457.00	-	215,000.00	-	-	373,457.00
Additions						-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)						-
Transfers* (+/-)	-		-			-
Balance carried forward	158,457.00	-	215,000.00	-	-	373,457.00
Accumulated depreciation						
	SL See note 3	SL See note 3	SL or RB See note 3	SL or RB See note 3	See note 3	
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-
Net book value						
Brought forward	**158,457.00**	-	**215,000.00**	-	-	**373,457.00**
Carried forward	**158,457.00**	-	**215,000.00**	-	-	**373,457.00**

* The "transfers" row is for movements between fixed asset categories.

16. Other expenditure		Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2023-24 Total	2022-23 Total
		£	£		£	£	£	£
Lay employee Teplephone and broadband		-	-	-	704.04	-	704.04	1,046.00
Lay employee Mileage		-	-	-	696.06	-	696.06	657.00
Contribution to home costs		-	-	-	500.00	-	500.00	500.00
Lay employee stationary		-	-	-	60.24	-	60.24	251.00
Lay employee parking		-	-	-	-	-	-	1.00
Lay emploee training		-	-	-	150.00	-	150.00	140.00
Lay employee Resources		-	-	-	131.39	-	131.39	176.00
3 Generate		-	-	-	2,880.00	-	2,880.00	4,130.00
Beacon project		-	-	-	1,962.00	-	1,962.00	-
Iniatives		-	-	-	1,410.45	-	1,410.45	1,003.00
Sundry		2,270.55	-	-	95.90	-	2,366.45	28.00
Office broadband		669.58	-	-		-	669.58	618.00
Office training		161.00	-	-			161.00	188.00
Office Stationery		394.47	-	-	-	-	394.47	549.00
Office Rent (Leadgate)		800.00	-	-	-	-	800.00	700.00
Office Photocopying		2,041.25	-	-	-	-	2,041.25	2,567.00
Office postage		128.25	-	-	-	-	128.25	90.00
Sundry Office costs		77.99	-	-	-	-	77.99	666.00
Charge for Payroll		480.00	-	-	-	-	480.00	480.00
Apprentice Levy		553.53	-	-	-	-	553.53	542.00
P11D		5.24	-	-	-	-	5.24	12.00
Website cost		243.00	-	-	-	-	243.00	243.00
Office eqipment		1,622.00	-	-	-	-	1,622.00	215.00
Resources		279.70	-	-	-	-	279.70	6.00
Stationing		10,025.24	-	-	-	-	10,025.24	-
Gifts		170.00	-	-	-	-	170.00	766.00
Circuit Choir		155.80	-	-	-	-	155.80	557.00
Expenses Claimed		38.00	-	-	-	-	38.00	-
Bank Charges		68.25	-	-	-	-	68.25	67.00
Mission disbursements		-	-	-	-	-	-	-
Circuit office holders expenses		575.39	-	-	-	-	575.39	482.00
Tenant management fee		720.00	-	-	-	-	720.00	780.00
Alpha Course		-	-	-	-	-	-	182.00
Independent Examiners fees	(note 9)	1,038.00	-	-	-	-	1,038.00	1,044.00
TMCP Fees		-	1,152.12	-	10.92	-	1,163.04	948.00
Total		22,517.24	1,152.12	-	8,601.00	-	32,270.36	19,634.00

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2023-24 Total	2022-23 Total
	£	£		£	£	£	£
Mission disbursements	-	-			-	-	-
Grants	1,000.00	-	6,500.00	-	-	7,500.00	24,000.00
Total	1,000.00	-	6,500.00	-	-	7,500.00	24,000.00

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

	2023-24	2022-23
Investments held in common investment funds - CFB Managed Mixed Fund	2,708.50	2,514.00
Trustees Interest Fund	358,168.05	401,737.00
Tustees Interest Fund (Lucy Prynne)	4,026.53	3,831.00
	364,903.08	408,082.00

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,514.00	2,626.00
Add: additions to investments at cost			
Less: disposals at carrying value		-	-
Net gain/(loss) on revaluation		194.50	- 112.00
Carrying (market) value at end of year	Total	2,708.50	2,514.00

19. Analysis of current assets

	2023-24 £	2022-23 £
a. Debtors and prepayments		
Stipends Pre-paid	6,774.24	3,576.00
Accrued income	0.00	0.00
Other debtors	1,956.33	4,402.00
Total debtors and prepayments	8,730.57	7,978.00
b. Cash and bank balances		
CAF Bank	72,230.59	44,028.00
Office cash & cheques awaiting paying in	0.00	0.00
Petty cash	4.71	34.00
Total Cash and Bank	72,235.30	44,062.00

20. Analysis of current liabilities and longterm creditors

	2023-24	2022-23
Assessments in advance	36,005.70	21,842.00
Other Creditors	20,573.28	4,622.00
Total Current Liabilities	56,578.98	26,464.00

21. Capital Commitments and Contingent Liabilities

At 31st August 2024 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2024.

22. Restricted Funds

	Opening balance	Incoming resources	Resources Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	19,788.12	12,418.00	34,195.44	6,200.00	4,210.68
Street Friends	5,089.18	-	-		5,089.18
Community engagement enabler	- 296.30	8,000.00	26,224.32	19,400.00	879.38
Mission disbursements	-			-	-
Lucy Prynne Bequest (Catchgate Church)	3,830.50	206.95	10.92	-	4,026.53
	28,411.50	20,624.95	60,430.68	25,600.00	14,205.77

indeed

Itemized Report

Invoice #	**102444585**
Invoice Date	**Jan 31, 2025**
Invoice Terms	**Due Upon Receipt**
Product	**Sponsored Jobs**

Company	Job Key	Reference Number	Job Title	Location	Quantity	Unit	Average Cost	Total	Currency
B J Straughan and Co	159f1b599879777b	75895692-1-1	Payroll /Administration Clerk	Chester-le-Street	347	click	0.19	**65.09**	GBP
							Total cost	**65.09**	GBP
							Promotional Items: Sponsored Jobs	**-41.22**	GBP
							VAT @ 0% on 23.87	**0.00**	GBP
							Total amount	**23.87**	GBP

"This itemized report reflects the cost of each item purchased on the associated invoice."

North West Durham Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

Amidst the challenges that have continued to face all communities during the year, the churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

The circuit has continued to work at developing its vision for its future direction and structure.

The Children, Young People and Families Worker has continued to develop and build upon links with local schools (extending the Open the Book Project and after school clubs) and communities; broadened the work with children, young people and families in church; and encouraged the opportunity for young people to meet at a national level.
An extension to the contract of The Children, Young People and Families Worker has been agreed to August 2027.

The Community Engagement Enabler has continued to develop links with the local church, community groups and the local community itself to explore opportunities within the area: develop links with local schools to implement the Kid's Matter project: and work alongside Blackhill & Shotley Bridge Uniting Methodist Church and the Newcastle District of the Methodist Church to initiate a New Places for New People project.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board.

The Circuit Model Trust (Unrestricted) is held by, and investments made via, The Trustees for Methodist Church Purposes.

The Designated Fund (Unrestricted) comprise accounts held at CAF Bank and The Central Finance Board.

Children, Young People and Families' Worker (Restricted), and Street Friends (Restricted), comprise accounts held at CAF Bank and The Central Finance Board: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment, £147,863, paid by the circuit churches.

Other significant items of income are:
General Fund: Interest received £12,039: Investment Income £8,420

Restricted Fund: the Children, Young People and Families' Worker includes £10,000 grant from the Newcastle District.
Restricted Fund: the Community Engagement Enable includes £8,000 grant from the Newcastle District.

Model Trust; Interest/Dividend and Gain received - TMCP £19,448

The total assets of the circuit have decreased.

Expenditure trends

Stipend expenditure, £64,855, has increased in line with Conference approved increases.

Other significant items of expenditure are:
General Fund: Circuit Assessment to the District £41,498: Manse Costs £20,949: Stationing Costs £10,025: Circuit Administrator Salary and associated costs, £11,490.

Designated Fund: Church Growth Grants £6,500.

Restricted Funds: the Children, Young People and Families' Worker includes Salaries and associated costs of £28,754.

Restricted Fund: the Community Engagement Enable includes Salaries and associated costs of £23,076.

Model Trust: levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £21,569.

Fund balances

At 31st August 2024 the total funds carried forward are £609,824, (net of Circuit Manses & Equipment and Investments). The funds comprise General Fund £211,241; designated Fund Church Growth £23,500; Restricted Funds Children, Young People & Families Worker £4,211, Community Engagement Enabler £879, Street Friends £5,089; Model Trust Fund £360,877 and Lucy Prynne Permanent Endowment Fund £4,027.

Plans for 2024-25

Circuit financial plans for the coming year have been prepared on the basis that there are 2 equivalent full time ordained staff; 1 Children, Young People and Families' Worker full time; 1 Community Engagement Enabler part time; and 1 Administrative Staff part time; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

Churches will be encouraged to seek assistance from the Growth Strategy Fund (balance of £23,500) to encourage continued growth in and outreach to their local community.

The Circuit will seek to approve an extension to the term of contract for the Community Engagement Enabler from July 2025.

The Children, Young People and Families' Worker and Community Engagement Enabler will continue to build upon their work with the local churches; schools; and develop outreach initiatives within the local community. The Community Engagement Enabler will continue to develop the NPNP project with Blackhill & Shotley Bridge Uniting Methodist Church.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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.

Full Name of Charity: North West Durham Methodist Circuit Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers: Rev S Earl

Children, Young People and Families' Worker: Mrs Kath Jones

Community Engagement Enabler: Mr Clive Gray

Circuit Stewards: Mrs Sylvia King
Mr Kenneth Thynne
Mrs Pamela Murphy
Mr Colin Carroll
Mrs Tracey Carr
Mr Philip Holroyd

Administrator: Mrs J Littlefair

Mr C Carroll acted as the principal officer overseeing the day-to-day financial management and

accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Uniting Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minuted.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

It is the Methodist Church's intention to value every human being as part of God's creation and the whole people of God. At the heart of the Methodist community is a deep sense of the place of welcome, hospitality and openness, which demonstrates the nature of God's grace and love for all. Our church communities are called to be places where the transformational love of God is embodied and life in all its fullness is a gift, which is offered to all people

Safeguarding is about the action the Church takes to promote a safer culture.

The North West Durham Methodist Circuit will:
- promote the welfare of children, young people and adults
- work to prevent abuse from occurring
- seek to protect and respond well to those that have been abused.

The North West Durham Methodist Circuit is committed to:
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- safeguarding and protecting all children, young people and adults when they are vulnerable
- establishing safe, caring communities, which provide a loving environment where there is informed vigilance as to the dangers of abuse.

The North West Durham methodist Circuit will:
- Carefully select and train all those with any responsibility within the church, in line with safer recruitment principles, including the use of criminal records checks through the Disclosure and Barring Service (DBS).
- Respond without delay to every safeguarding concern, which suggests that a child, young person or adult may have been harmed, working in partnership with the police and social services in any investigation.

- Seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seek to challenge any abuse of power, especially by anyone in a position of trust.

Working with the Circuit Safeguarding Officer, we will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts.

In all these principles, the North West Durham methodist Circuit will follow legislation, guidance and recognised good practice

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision.

Appendix A

Managing Trustees as at 31st August 2024

Mr David Arbon
Mrs Janet Arbon
Mr David Armstrong
Mrs Margaret Beck
Mrs Joyce Brown
Mr Harry Carr
Mrs Tracey Carr
Mr William Carr
Mr Colin Carroll
Mrs Eileen Elaine Chambers
Rev Stuart Earl
Mr Melvin Elliott
Mrs Sonia Filmer
Mrs Meg Gilks
Rev Jennifer Gill
Mrs Hazel Sylvia Graham
Mr Clive Gray
Mrs Margaret Hall
Mrs Wendy Harrison
Mrs Angela Hird
Mr Philip Holroyd
Mr Andrew Howe
Mrs Jill Hurst
Mrs Elizabeth Jane Jobburns
Mrs Kath Jones
Mrs Sylvia King
Mr George King
Mr Paul Knowles
Mr Trevor McAdoo
Mr Ivan Metcalfe
Mrs Pamela May Murphy
Mrs Gail Philipson
Mr Paul Pine
Mrs Maureen Heather Pinkney
Mrs Janet Quinlan
Mrs Heather Reilly
Mrs Joyce Ridley
Mrs Janice Elizabeth Rutherford
Mrs Christine Slatcher
Mrs Beryl Spears
Mr John Taylor
Mr Owen Leighton Temple
Mrs Nora Thompson
Mr Kenneth Thynne
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mr Ivan Wilson
Mrs Lynn Whitehead

NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

29 APR 2024
CIRCUIT
ACCURALS ACCOUNTS
ACCOUNTS

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED 31 AUGUST 2023

District	Circuit no	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl

Rev Anne Jeffrey

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Colin Carroll

Name of Circuit Nortth West Durham Circuit NO 20/22

Declarations and Scrutiny

I confirm that these Accruals accounts for the year to 31 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 ..... Date. 12TH APRIL 2024.

Name and address of treasurer ... MR. G. CARROLL .....

..... 10 THE AVENUE, CONSETT, CO. DURHAM ..... Post Code. DH8 6AR..

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 ~~was~~/will be*

presented to the Circuit meeting held on ..6/6/24.....

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

Name of the Chair of the meeting ..STUART EARL..... Date ..18/4/24...

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2023 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B J Straughan F.C.A.

.....

B J Straughan
B J Straughan and Co
Chartered Accountants

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

29th April 2024

.....

Date

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-2023 £
Income							
1 Donations and legacies	4	-	-	-	667		**667**
2 Income from monetary investments	7	7,282	12,484	-	119	-	**19,885**
3 Income from investment properties	5	8,208	-	-	-	-	**8,208**
4 Assessments on Churches		140,676	-	-	-	-	**140,676**
5 Capital Receipts		-	-	-	-	-	-
6 Grants received		-	-	-	13,180	-	**13,180**
7 Other charitable income	6	5,008	-	-	-	-	**5,008**
8 **Total Income**		**161,174**	**12,484**	**-**	**13,966**	**-**	**187,624**
Expenditure							
9 Grants and donations	17	3,000		21,000	-		**24,000**
10 Salaries and associated costs	10	87,397	-		47,396		**134,793**
11 Property maintenance	12 to 14	17,252	44,050		-	-	**61,302**
12 Connexional assessment & model trust levy			19,094				**19,094**
13 District Assessment & Levy		38,102	15,936				**54,038**
14 Depreciation							-
15 Office expenses	11	5,923	-	-	-	-	**5,923**
16 Other outgoings	16	10,087	938	-	8,609	-	**19,634**
17 **Total charitable expenditure**		**161,761**	**80,018**	**21,000**	**56,005**	**-**	**318,784**
18 Gains/(losses) on monetary investments		-	(112)	-	-	- -	112
19 Gains/(losses) on investment properties		-	1,292	-	-	-	1,292
20 **Net income/(expenditure)**		**(587)**	**(66,354)**	**(21,000)**	**(42,039)**	**0**	**(129,980)**
21 Transfers between funds		(119,757)	141,455	(44,648)	22,950		0
22 Other gains/(losses)							
23 **Net movement in funds**		**(120,344)**	**75,101**	**(65,648)**	**(19,089)**	**0**	**(129,980)**
24 Total funds brought forward		**689,696**	**329,150**	**95,648**	**47,501**	**-**	**1,161,995**
25 Total funds carried forward		**569,352**	**404,251**	**30,000**	**28,412**	**-**	**1,032,015**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2021-22	-
Offerings/Gifts - received for External Organisations	874
Offerings/Gifts - paid to External Organisations	874
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-2022
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	20,000	-	-	-		**20,000**
2 Income from monetary investments	7	904	1,613	-	17	-	**2,534**
3 Income from investment properties	5	8,423	-	-	-	-	**8,423**
4 Assessments on Churches		136,825	-	-	-	-	**136,825**
5 Capital Receipts		-	-	-	-	-	-
6 Grants received		-	-	-	18,422	-	**18,422**
7 Other charitable income	6	384	-	-	-	-	**384**
8 Total income		**166,536**	**1,613**	**-**	**18,439**	**-**	**186,588**
Expenditure							
9 Grants and donations	17	11,367			422		**11,789**
10 Salaries and associated costs	10	83,138	-		28,862		**112,000**
11 Property maintenance	12 to 14	19,790	-		-	-	**19,790**
12 Connexional assessment & model trust levy							-
13 District Assessment & Levy		41,696	19,108				**60,804**
14 Depreciation							-
15 Office expenses	11	5,135	-	-	1,106	-	**6,241**
16 Other outgoings	16	7,320	1,058	-	11	-	**8,389**
17 Total charitable expenditure		**168,446**	**20,166**	**-**	**30,401**	**-**	**219,013**
18 Gains/(losses) on monetary investments		-	177	-	-	-	177
19 Gains/(losses) on investment properties		221,109	-	-	-	-	221,109
20 Net income/(expenditure)		**219,199**	**(18,730)**	**0**	**(11,962)**	**0**	**188,507**
21 Transfers between funds		1,559	(23,559)	0	22,000		-
22 Other gains/(losses)							
23 Net movement in funds		**220,758**	**(42,289)**	**0**	**10,038**	**0**	**188,507**
24 Total funds brought forward		468,938	371,439	95,648	37,461	-	973,486
25 Total funds carried forward		**689,696**	**329,150**	**95,648**	**47,499**	**-**	**1,161,993**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2021-22	-
Offerings/Gifts - received for External Organisations	211
Offerings/Gifts - paid to External Organisations	211
Balance carried forward	-

Name of Circuit **North West Durham Circuit** **Circuit No 022**

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2021/22 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	158,457					158,457	158,457	R
Investment properties	15	215,000					215,000	420,000	R
Investments							0	0	
Total fixed assets		**373,457**	**0**	**0**	**0**	**0**	**373,457**	**578,457**	
Current Assets									
Debtors	19	7,978					7,978	7,721	S
Loans by the Circuit							0	0	
Investments with TMCP	18		404,251		3,831	0	408,082	332,871	
Central Finance Board Deposits		170,319		30,000	24,581		224,900	227,155	T
Cash at Bank and in hand	19	44,062				0	44,062	39,450	
Total current assets		**222,359**	**404,251**	**30,000**	**28,412**	**0**	**685,022**	**607,197**	
Current liabilities									
Creditors (due in under 1 year)	20	26,464					26,464	23,661	U
							0	0	V
Total current liabilities		**26,464**	**0**	**0**	**0**	**0**	**26,464**	**23,661**	
Net current assets/liabilities		**195,895**	**404,251**	**30,000**	**28,412**	**0**	**658,558**	**583,536**	
Total assets less current liabilities		**569,352**	**404,251**	**30,000**	**28,412**	**0**	**1,032,015**	**1,161,993**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							**0**	0	V
Loans to the Circuit							**0**	0	
							0	0	
Net assets		**569,352**	**404,251**	**30,000**	**28,412**	**0**	**1,032,015**	**1,161,993**	W
Funds of the Circuit									
General Fund (Unrestricted)		569,352					569,352	689,696	
Circuit Model Trust Fund (Unrestricted)			404,251				404,251	329,150	W
Designated Funds (Unrestricted)				30,000			30,000	95,648	
Total Unrestricted Funds							**1,003,603**	**1,114,494**	
Restricted Funds					28,412		28,412	**47,499**	
Endowment Funds						0	0	**0**	
Total Funds		**569,352**	**404,251**	**30,000**	**28,412**	**0**	1,032,015	**1,161,993**	

Circuit Treasurer L Carroll

17TH APRIL 2024

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 reflecting the content of 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 are held for a narrower purpose . There were also Endowment funds in 2019 as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Donations and gifts	0	-	667	-	667	20,000

5. income from investment properties	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Lettings	8,208	-	-	-	8,208	8,423

6. Other charitable income

Reimbursed phone use	-	-	-	-	-	-
Other purchases reimbursed	30	-	-	-	30	-
Photocopying	27	-	-	-	27	-
Circuit choir	175	-	-	-	175	-
Energy refund	178	-	-	-	178	-
Other receipts	4,598	-	-	-	4,598	384
Crorona Virus Job Retention Scheme	-	-	-	-	-	-
Total	5,008	-	-	-	5,008	384

7. Income from monetary investments	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Interest	7,282	12,407	119		19,808	2,466
Dividend	-	77	-	-	77	68
Other	-	-	-	-	-	-
Total	7,282	12,484	119	-	19,885	2,534

8. Payment to Trustees

	2023	2022
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	1,044	720

10. Paid employees

Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind	108,367	88,712
Employer's National Insurance costs	8,851	7,346
Pension costs	17,575	15,942
Total staff costs	134,793	112,000
Average number of staff employed during the year	4.5	3.5

11. Ministers expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	1,474	-	-	-	1,474	2,381
Minister's mileage	2,299	-	-	-	2,299	2,421
Minister's parking	8	-	-	-	8	14
Resources etc	334	-	-	-	334	305
Training	-	-	-	-	-	160
Preaching appoinments	235	-	-	-	235	-
Local Preacher transport	1,531	-	-	-	1,531	947
Postage	38	-	-	-	38	8
3 Generate	-	-	-	-	-	-
Other	4	-	-	-	4	5
Total	5,923	-	0	-	5,923	6,241

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Water rates	1,796	-	-	-	1,796	1,739
Insurance	1,958	-	-	-	1,958	1,952
Council tax	3,592	-	-	-	3,592	4,786
Utilities	0	-	-	-	0	876
Total	7,346	-	-	-	7,346	9,353

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Blackhill Manse	686	-	-	-	686	2,665
Leadgate Manse	1,248	-	-	-	1,248	3,169
Lanchester Manse	233	-	-	-	233	629
White le Head Manse	2,101	-	-	-	2,101	1,229
Total	4,268	0	0	0	4,268	7,692

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£	£	£	£	£
Quinquennials	2,820	-	-	-	2,820	1,980
Sale of blackhill manse costs	-715	-	-	-	-715	715
Sale of Burnhope chapel costs	3,533	-	-	-	3,533	50
Methodist levy on property sales	-	44,050	-	-	44,050	-
Refund of grant	-	-	-	-	-	-
Total	5,638	44,050	0	0	49,688	2,745

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

Cost or valuation	**Manse properties**	**Unused properties**	**Investment property**	**Fixtures, fittings and equipment**	**Payments on account assets - under construction**	**Total**
	£	£	£	£	£	£
Balance brought forward	158,457	-	420,000	-	-	578,457
Additions						-
Revaluations (+/-)	-	-	- 205,000	-	-	- 205,000
Disposals (-)						-
Transfers* (+/-)	-		-			-
Balance carried forward	158,457	-	215,000	-	-	373,457
Accumulated depreciation						
	SL See note 3	SL See note 3	SL or RB See note 3	SL or RB See note 3	See note 3	
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-
Net book value						
Brought forward	**158,457**	**-**	**420,000**	**-**	**-**	**578,457**
Carried forward	**158,457**	**-**	**215,000**	**-**	**-**	**373,457**

* The "transfers" row is for movements between fixed asset categories.

16. Other expenditure		Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2022-23 Total	2021-22 Total
		£	£		£	£	£	£
Lay employee Teplephone and boardband		-	-	-	1,046	-	1,046	-
Lay employee Mileage		-	-	-	657	-	657	-
Contribution to home costs		-	-	-	500	-	500	-
Lay employee stationary		-	-	-	251	-	251	-
Lay employee parking		-	-	-	1	-	1	-
Lay emploee training		-	-	-	140	-	140	-
Lay employee Resources		-	-	-	176	-	176	-
3 Generate		-	-	-	4,130	-	4,130	-
Iniatives		-	-	-	1,003	-	1,003	-
Sundry		-	-	-	28	-	28	-
Office broadband		618	-	-	-	-	618	555
Office training		188	-	-			188	-
Office Stationery		549	-	-	-	-	549	533
Office Rent (Leadgate)		700	-	-	-	-	700	400
Office Photocopying		2,567	-	-	-	-	2,567	1,280
Office postage		90	-	-	-	-	90	133
Sundry Office costs		666	-	-	-	-	666	95
Charge for Payroll		480	-	-	-	-	480	480
Apprentice Levy		542	-	-	-	-	542	454
P11D		12	-	-	-	-	12	-
Website cost		243	-	-	-	-	243	243
Office eqipment		215	-	-	-	-	215	-
Resources		6	-	-	-	-	6	308
Ministerial relocation			-	-	-	-	-	1,158
Gifts		99	-	-	667	-	766	-
Circuit Choir		557	-	-	-	-	557	-
Expenses Claimed			-	-	-	-	-	125
Bank Charges		67	-	-	-	-	67	97
Mission disbursements			-	-	-	-	-	-
Circuit office holders expenses		482	-	-	-	-	482	-
Tenant management fee		780	-	-	-	-	780	739
Alpha Course		182	-	-	-	-	182	-
Independent Examiners fees	(note 9)	1,044	-	-	-	-	1,044	720
TMCP Fees		-	938	-	10	-	948	1,069
Total		10,087	938	-	8,609	-	19,634	8,389

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Endowment	2022-23 Total	2021-22 Total
	£	£		£	£	£	£
Mission disbursements	-	-			-	-	422
Grants	3,000	-	21,000	-	-	24,000	11,367
Total	3,000	-	21,000	-	-	24,000	11,789

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

		2022-23	2021-22
Investments held in common investment funds - CFB Managed Mixed Fund		2,514	2,626
Trustees Interest Fund		401,737	326,524
Tustees Interest Fund (Lucy Prynne)		3,831	3,721
		408,082	332,871

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,626	2,802
Add: additions to investments at cost			
Less: disposals at carrying value		-	-
Net gain/(loss) on revaluation		- 112	- 176
Carrying (market) value at end of year	Total	2,514	2,626

19. Analysis of current assets

	2022-23 £	2021-22 £
a. Debtors and prepayments		
Stipends Pre-paid	3,576	6,424
Accrued income	-	-
Other debtors	4,402	1,297
Total debtors and prepayments	7,978	7,721
b. Cash and bank balances		
CAF Bank	44,028	39,397
Office cash & cheques awaiting paying in	-	-
Petty cash	34	53
Total Cash and Bank	44,062	39,450

20. Analysis of current liabilities and longterm creditors

	2022-23	2021-22
Assessments in advance	21,842	21,256
Other Creditors	4,622	2,405
Total Current Liabilities	26,464	23,661

21. Capital Commitments and Contingent Liabilities

At 31st August 2022 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2022.

22. Restricted Funds

	Opening balance	Incoming resources	Resources Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	34,020	13,180	33,362	5,950	19,788
Street Friends	5,089	-	-		5,089
Community engagement enabler	4,670		21,966	17,000 -	296
Mission disbursements	-	667	667	-	-
Lucy Prynne Bequest (Catchgate Church)	3,722	119	10	-	3,831
	47,501	13,966	56,005	22,950	28,412

North West Durham Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

Amidst the challenges that have continued to face all communities during the year, the churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

The circuit has continued to work at developing its vision for its future direction and structure.

A fund of £30,000 over 3 years has been set up to assist churches in the development of their Growth Strategies.

The Children, Young People and Families Worker has continued to develop and build upon links with local schools and communities; broadened the work with children, young people and families in church; and encouraged the opportunity for young people to meet at a national level.

The Community Engagement Enabler commenced appointment in July 2022. Throughout the year developing links with the local church, community groups and the local community itself to explore opportunities within the area: and working alongside the Newcastle District of the Methodist Church to explore New Places for New People.

The sale of Blackhill Manse and Burnhope Methodist Chapel were concluded during the financial year.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board.

The Circuit Model Trust (Unrestricted) is held by and investments made via The Trustees for Methodist Church Purposes.

The Designated Fund (Unrestricted) comprise accounts held at The Central Finance Board.

Children, Young People and Families' Worker (Restricted), and Street Friends (Restricted), comprise accounts held at CAF Bank and The Central Finance Board: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment, £140,676, paid by the circuit churches.

Other significant items of income are interest received £7,282; Investment Income £8,208.

Within Restricted Funds, the Children, Young People and Families' Worker includes £10,000 grant from the Newcastle District.

The total assets of the circuit have increased.

Expenditure trends

Stipend expenditure has increased in line with Conference approved increases.

Other significant items of expenditure on the General Fund include the Circuit Assessment to the District of £38,102.

Within Restricted Funds the main expenditure includes Children, Young People and Families' Worker salaries and associated costs of £26,604 and Community Engagement Enabler of £20,792.

Within the Model Trust Fund, income includes the Sale of Blackhill Manse £153,960 and Burnhope Chapel £52,333. Expenditure includes payment of Property Levy on the two sales of £37,584 and £6,467 respectively; a levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £15,936; and a CPF Levy Repayment of £19,094.

Fund balances

At 31st August 2023 the total funds carried forward are £658,558, (net of Circuit Manses & Equipment and Investments). The funds comprise General Fund £195,895; designated Fund Church Growth £30,000; Restricted Funds Children, Young People & Families Worker £19,788, Community Engagement Enabler £-296, Street Friends £5,089; Model Trust Fund £404,251 and Lucy Prynne Permanent Endowment Fund £3,831.

Plans for 2023-24

Circuit financial plans for the coming year have been prepared on the basis that there are 1.79 equivalent full time ordained staff; 1 Children, Young People and Families' Worker full time; 1 Community Engagement Enabler part time; and 1 Administrative Staff part time; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

Churches will be encouraged to seek assistance from the Growth Strategy Fund (£30,000 over 3 years) to encourage continued growth in their local community.

The Circuit will seek to approve an extension to the term of contract for the Children, Young People and Families' Worker.

The Children, Young People and Families' Worker and Community Engagement Enabler will continue to build upon the work with the local churches, schools and community groups.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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 1issued in 2016.

Full Name of Charity: North West Durham Methodist Circuit Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers:	Rev S Earl
	Rev A Jeffrey
Children, Young People and Families' Worker:	Mrs Kath Jones
Community Engagement Enabler:	Mr Clive Gray
Circuit Stewards 2021/22:	Mrs Sylvia King
	Mr Edward Spears
	Mrs Jean Carr
	Mr Kenneth Thynne
	Mrs Pamela Murphy
	Mr Colin Carroll
Administrator:	Mrs J Littlefair

Mr C Carroll acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Uniting Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minuted.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

- safeguarding and protecting all children, young people and adults when they are vulnerable

- establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.

- we will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.

- we will respond without delay to every safeguarding concern which suggests that a child, young person or adult may have been harmed, working in partnership with the police and local authority in any investigation.

- we will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

- we will seek to challenge any abuse of power, especially by anyone in a position of trust.

- Working with the District Safeguarding Officer, we will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts. We will recognise and apply the restrictions to appointment laid down in Standing Order 010 of the Constitutional Practice and Discipline of the Methodist Church.

- In all these principles we will follow legislation, guidance and recognised good practice.

The North West Durham Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The North West Durham Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision.

Appendix A

Managing Trustees as at 31st August 2023

Mr David Arbon
Mrs Janet Arbon
Mr David Armstrong
Mr David Charles Beck
Mrs Margaret Beck
Mrs Isabell Boon
Mrs Joyce Brown
Mr Harry Carr
Mrs Jean Carr
Mr William Carr
Mr Colin Carroll
Mrs Eileen Elaine Chambers
Rev Stuart Earl
Mr Melvin Elliott
Mrs Sonia Filmer
Mrs Meg Gilks
Mrs Hazel Sylvia Graham
Mr Clive Gray
Mrs Margaret Hall
Mrs Wendy Harrison
Mrs Angela Hird
Mr Andrew Howe
Mrs Jill Hurst
Rev Anne Jeffrey
Mrs Elizabeth Jane Jobburns
Mrs Kath Jones
Mrs Sylvia King
Mr George King
Mr Paul Knowles
Mr Trevor McAdoo
Mr Ivan Metcalfe
Mrs Pamela May Murphy
Mrs Susan Newton
Mrs Gail Philipson
Mr Paul Pine
Mrs Maureen Heather Pinkney
Mrs Janet Quinlan
Mrs Heather Reilly
Mrs Joyce Ridley
Mrs Janice Elizabeth Rutherford
Mrs Christine Slatcher
Mrs Beryl Spears
Mr Edward Spears
Mr Owen Leighton Temple
Mrs Nora Thompson
Mr Kenneth Thynne
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mr Ivan Wilson
Mrs Lynn Whitehead

NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED
31 AUGUST 2022

	District	Circuit no	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl
Rev Anne Jeffrey

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Colin Carroll

Name of Circuit Northh West Durham Circuit NO 20/22

Declarations and Scrutiny

I confirm that these Accruals 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 ..... Date. 5th January 2023.

Name and address of treasurer ..... GAIN CARROLL .....

..... 10 THE AVENUE, GOUGH, CO. DURHAM ..... Post Code. DH8 6QR.

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 ..... 2nd Feb 2023

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

Name of the Chair of the meeting ..... STUART EARL ..... Date ..... 16/1/23 ...

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2022 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B J Straughan
B J Straughan and Co
Chartered Accountants

26th January 2023
Date

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-2022 £
Income							
1 Donations and legacies	4	20,000	-	-	-		**20,000**
2 Income from monetary investments	7	904	1,613	-	17	-	**2,534**
3 Income from investment properties	5	8,423	-	-	-	-	**8,423**
4 Assessments on Churches		136,825	-	-	-	-	**136,825**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	18,422	-	**18,422**
7 Other charitable income	6	384	-	-	-	-	**384**
8 **Total Income**		**166,536**	**1,613**	**-**	**18,439**	**-**	**186,588**
Expenditure							
9 Grants and donations	17	11,367			422		**11,789**
10 Salaries and associated costs	10	83,138	-		28,862		**112,000**
11 Property maintenance	12 to 14	19,790	-		-	-	**19,790**
12 Connexional assessment & model trust levy							**-**
13 District Assessment & Levy		41,696	19,108				**60,804**
14 Depreciation							**-**
15 Office expenses	11	5,135	-	-	1,106	-	**6,241**
16 Other outgoings	16	7,320	1,058	-	11	-	**8,389**
17 **Total charitable expenditure**		**168,446**	**20,166**	**-**	**30,401**	**-**	**219,013**
18 Gains/(losses) on monetary investments		-	177	-	-	-	177
19 Gains/(losses) on investment properties		221,109	-	-	-	-	221,109
20 **Net income/(expenditure)**		**219,199**	**- 18,730**	**-**	**- 11,962**	**-**	**188,507**
21 Transfers between funds		1,559	- 23,559	-	22,000		**-**
22 Other gains/(losses)							
23 **Net movement in funds**		**220,758**	**- 42,289**	**-**	**10,038**	**-**	**188,507**
24 Total funds brought forward		468,938	371,439	95,648	37,461	-	973,486
25 Total funds carried forward		**689,696**	**329,150**	**95,648**	**47,499**	**-**	**1,161,993**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2021-22	-
Offerings/Gifts - received for External Organisations	211
Offerings/Gifts - paid to External Organisations	211
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-2021 £
Income							
1 Donations and legacies	4	-	-	-	390	-	**390**
2 Income from monetary investments	7	176	1,574	-	12	-	**1,762**
3 Income from investment properties	5	7,621	-	-	-	-	**7,621**
4 Assessments on Churches		144,738	-	-	-	-	**144,738**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	10,000	-	**10,000**
7 Other charitable income	6	403	19,094	-	12,126	-	**31,623**
8 Total income		**152,938**	**20,668**	**-**	**22,528**	**-**	**196,134**
Expenditure							
9 Grants and donations	17	-					**-**
10 Salaries and associated costs	10	95,528			25,176		**120,704**
11 Property maintenance	12 to 14	15,283	-		-	-	**15,283**
12 Connexional assessment & model trust levy							**-**
13 District Assessment & Levy		40,482	28,601				**69,083**
14 Depreciation							**-**
15 Office expenses	11	3,293	-	-	323	-	**3,616**
16 Other outgoings	16	5,803	997	-	1,555	-	**8,355**
17 Total charitable expenditure		**160,389**	**29,598**	**-**	**27,054**	**-**	**217,040**
18 Gains/(losses) on monetary investments			435				435
19 Gains/(losses) on investment properties		12,000					12,000
20 Net income/(expenditure)		**4,549**	**- 8,495**	**-**	**- 4,526**	**-**	**- 8,472**
21 Transfers between funds		430	- 118,078	95,648	22,000		-
22 Other gains/(losses)							
23 Net movement in funds		**4,979**	**- 126,573**	**95,648**	**17,474**	**-**	**- 8,472**
24 Total funds brought forward		463,959	498,012	-	19,987	-	981,958
25 Total funds carried forward		**468,938**	**371,439**	**95,648**	**37,461**	**-**	**973,486**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2020-21	0
Offerings/Gifts - received for External Organisations	0
Offerings/Gifts - paid to External Organisations	0
Balance carried forward	0
Balance carried forward	0

Name of Circuit **North West Durham Circuit** **Circuit No 022**

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 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	158,457					158,457	160,348	R
Investment properties	15	420,000					420,000	197,000	R
Investments							0	0	
Total fixed assets		**578,457**	**0**	**0**	**0**	**0**	**578,457**	**357,348**	
Current Assets									
Debtors	19	7,721					7,721	8,209	S
Loans by the Circuit							0	0	
Investments with TMCP	18		329,150		3,721	0	332,871	375,154	
Central Finance Board Deposits		87,729		95,648	43,778		227,155	207,933	T
Cash at Bank and in hand	19	39,450				0	39,450	42,403	
Total current assets		**134,900**	**329,150**	**95,648**	**47,499**	**0**	**607,197**	**633,699**	
Current liabilities									
Creditors (due in under 1 year)	20	23,661					23,661	17,561	U
							0	0	V
Total current liabilities		**23,661**	**0**	**0**	**0**	**0**	**23,661**	**17,561**	
Net current assets/liabilities		**111,239**	**329,150**	**95,648**	**47,499**	**0**	**583,536**	**616,138**	
Total assets less current liabilities		**689,696**	**329,150**	**95,648**	**47,499**	**0**	**1,161,993**	**973,486**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							0	0	V
Loans to the Circuit							0	0	
							0	0	
Net assets		**689,696**	**329,150**	**95,648**	**47,499**	**0**	**1,161,993**	**973,486**	W
Funds of the Circuit									
General Fund (Unrestricted)		689,696					689,696	468,938	
Circuit Model Trust Fund (Unrestricted)			329,150				329,150	371,439	W
Designated Funds (Unrestricted)				95,648			95,648	95,648	
Total Unrestricted Funds							**1,114,494**	**936,025**	
Restricted Funds					47,499		47,499	37,461	
Endowment Funds						0	0	0	
Total Funds		**689,696**	**329,150**	**95,648**	**47,499**	**0**	1,161,993	**973,486**	

Signed

Circuit Treasurer

5th January 2023

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 reflecting the content of 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 are held for a narrower purpose . There were also Endowment funds in 2019 as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Donations and gifts	20,000	-	-	-	20,000	390

5. income from investment properties	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Lettings	8,423	-	-	-	8,423	7,621

6. Other charitable income						
Reimbursed phone use	-	-	-	-	-	-
Other purchases reimbursed	-	-	-	-	-	-
Photocopying	-	-	-	-	-	-
Transport contributions	-	-	-	-	-	-
Levy refund	-	-	-	-	-	19,094
Other receipts	384	-	-	-	384	457
Crorona Virus Job Retention Scheme	-	-	-	-	-	12,072
Total	384	-	-	-	384	31,623

7. Income from monetary investments	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Interest	904	1,545	17	-	2,466	1,718
Dividend	-	68	-	-	68	44
Other	-	-	-	-	-	-
Total	904	1,613	17	-	2,534	1,762

8. Payment to Trustees

	2022	2021
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	720	750

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	88,712	97,712
Employer's National Insurance costs	7,346	7,410
Pension costs	15,942	15,582
Total staff costs	112,000	120,704
Average number of staff employed during the year	3.5	4.0

11. Office expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	1,772	-	609	-	2,381	2,822
Minister's mileage	2,265	-	156	-	2,421	614
Minister's parking	14	-	-	-	14	2
Resources etc	129	-	176	-	305	-
Training	-	-	160	-	160	-
Local Preacher transport	947	-	-	-	947	178
Postage	8	-	-	-	8	-
Car parking	-	-	5	-	5	-
Total	5,135	-	1,106	-	6,241	3,616

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Water rates	1,739	-	-	-	1,739	1,768
Insurance	1,952	-	-	-	1,952	769
Council tax	4,786	-	-	-	4,786	4,724
Utilities	876	-	-	-	876	0
Total	9,353	-	-	-	9,353	7,261

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Blackhill Manse	2,665	-	-	-	2,665	3,425
Leadgate Manse	3,169	-	-	-	3,169	442
Lanchester Manse	629	-	-	-	629	1,642
White le Head Manse	1,229	-	-	-	1,229	2,513
Total	7,692	-	-	-	7,692	8,022

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Quinquennials	1,980	-	-	-	1,980	-
Cost East Stanley sale	-	-	-	-	-	-
Sale of blackhill manse costs	715	-	-	-	715	-
Sale of Burnhope chapel costs	50	-	-	-	50	-
Costs of Catchgate sale	-	-	-	-	-	-
Costs of Bradley Cottages sale	-	-	-	-	-	-
Methodist levy on property sales	-	-	-	-	-	-
Refund of grant	-	-	-	-	-	-
Total	2,745	-	-	-	2,745	-

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

Cost or valuation	**Manse properties**	**Unused properties**	**Investment property**	**Fixtures, fittings and equipment**	**Payments on account assets - under construction**	**Total**
	£	£	£	£	£	£
Balance brought forward	160,348	-	197,000	-	-	357,348
Additions						-
Revaluations (+/-)	-	-	221,109	-	-	221,109
Disposals (-)						-
Transfers* (+/-)	- 1,891		1,891			-
Balance carried forward	158,457	-	420,000	-	-	578,457
Accumulated depreciation						
	SL	SL	SL or RB	SL or RB		
	See note 3	See note 3	See note 3	See note 3	See note 3	
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year (-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-
Net book value						
Brought forward	**160,348**	**-**	**197,000**	**-**	**-**	**357,348**
Carried forward	**158,457**	**-**	**420,000**	**-**	**-**	**578,457**

* The "transfers" row is for movements between fixed asset categories.

Following the decisino to sell the Burnhope church this has been included in investment properties with a market value of £50,000 at 31/08/2022

Following the decision to sell the Blackhill manse this has been recategorised as an investment property and £1,891 transferred from Manse Properties to investment properties and has then been revalued to £155,000 its market value at 31/08/2022

16. Other expenditure		Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
		£	£	£	£	£	£
Ministers' postage		-	-	-	-	-	75
Minister's stationery		-	-	-	-	-	92
Minister's books		-	-	-	-	-	117
Minister's other		-	-	-	-	-	848
Office broadband		555	-	-	-	555	571
Office Stationery		533	-	-	-	533	309
Office Rent (Leadgate)		400	-	-	-	400	400
Office Photocopying		1280	-	-	-	1280	227
Office postage		133	-	-	-	133	100
Sundry Office costs		95	-	-	-	95	33
Purchases for resale		-	-	-	-	-	-
Charge for Payroll		480	-	-	-	480	480
Apprentice Levy		454	-	-	-	454	500
Website cost		243	-	-	-	243	243
Office eqipment		-	-	-	-	-	838
Resources		308	-	-	-	308	-
Ministerial relocation		1158	-	-	-	1158	-
Gifts		-	-	-	-	-	409
Sundry Adminstration costs		-	-	-	-	-	380
Expenses Claimed		125	-	-	-	125	-
Bank Charges		97	-	-	-	97	85
Mission disbursements		-	-	-	-	-	-
Publicity		-	-	-	-	-	189
Tenant management fee		739	-	-	-	739	705
Street Friends		-	-	-	-	-	-
Independent Examiners fees	(note 9)	720	-	-	-	720	750
Professional fees		-	-	-	-	-	-
TMCP Fees		-	1058	11	-	1069	1004
Total		7320	1058	11	-	8389	8355

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2021-22 Total	2020-21 Total
	£	£	£	£	£	£
Mission disbursements	0	-	422	-	422	-
Grants	11367	-	-	-	11367	-
Total	11367	-	422	-	11789	-

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

	2021-22	2020-21
Investments held in common investment funds - CFB Managed Mixed Fund	2,626	2,802
Trustees Interest Fund	326,524	368,637
Tustees Interest Fund (Lucy Prynne)	3,721	3,714
	332,871	375,153

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,802	2,367
Add: additions to investments at cost			
Less: disposals at carrying value		-	-
Net gain/(loss) on revaluation		- 176	435
Carrying (market) value at end of year	Total	2,626	2,802

19. Analysis of current assets

	2021-22 £	2020-21 £
a. Debtors and prepayments		
Stipends Pre-paid	6,424	6,120
Accrued income	-	-
Other debtors	1,297	2,089
Total debtors and prepayments	7,721	8,209
b. Cash and bank balances		
CAF Bank	39,397	42,297
Office cash & cheques awaiting paying in	-	-
Petty cash	53	106
Total Cash and Bank	39,450	42,403

20. Analysis of current liabilities and longterm creditors

	2021-22	2020-21
Assessments in advance	21,256	16,080
Other Creditors	2,405	1,481
Total Current Liabilities	23,661	17,561

21. Capital Commitments and Contingent Liabilities

At 31st August 2022 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2022.

22. Restricted Funds

	Opening balance	Incoming resources	Resources Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	28656	10000	26637	22000	34019
Street Friends	5090	-	-	-	5090
Community engagement enabler	-	8000	3331	-	4669
Mission disbursements	-	422	422	-	0
Lucy Prynne Bequest (Catchgate Church)	3715	17	11	-	3721
	37461	18439	30401	22000	47499

North West Durham Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

Amidst the challenges that have continued to face all communities during the year, the churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

The circuit has continued to work at developing its vision for its future direction and structure.

From July 2022, the Circuit has appointed a Community Engagement Enabler. The role is primarily to work alongside the local church to build upon existing community initiatives and to encourage, support and enable new projects which bring sustainable benefit to the local community.

The Children, Young People and Families Worker has continued to develop links with local schools and communities; broadened the work with children, young people and families in church; and encouraged the opportunity for young people to meet at a national level.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board.

The Circuit Model Trust (Unrestricted) is held by and investments made via The Trustees for Methodist Church Purposes.

The Designated Fund (Unrestricted) comprise accounts held at The Central Finance Board.

Children, Young People and Families' Worker (Restricted), and Street Friends (Restricted), comprise accounts held at CAF Bank and The Central Finance Board: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment, £136,825, paid by the circuit churches.

Other significant item of income is a partial refund of the District Assessment Levy of £20,000.

Within Restricted Funds, the Children, Young People and Families' Worker includes £10,000 and the Community Engagement Enabler includes £8,000 grants from the Newcastle District.

The total assets of the circuit have increased slightly.

Expenditure trends

Stipend expenditure has increased in line with Conference approved increases.

Other significant items of expenditure on the General Fund include the Circuit Assessment to the District of £41,696; contribution to the Pension Reserve Fund od £11,367; and Property Maintenance of £19,790.

Within Restricted Funds the main expenditure includes Children, Young People and Families' Worker salaries and associated costs of £25,531 and Community Engagement Enabler of £3,331.

Other expenditure includes a levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £19,108.

Fund balances

At 31st August 2022 the total funds carried forward are £583,536, (net of Circuit Manses & Equipment and Investments). Of the total funds, the proceeds of sale of Shotley Bridge Chapel £95,648 are held on behalf of Blackhill and Shotley Bridge United Church; £34,020 for the Children, Young People and Families' Worker; £4,669 for the Community Engagement Enabler; £5,089 for Street Friends; and TMCP Lucy Prynne £3,721.

Plans for 2022-23

Circuit financial plans for the coming year have been prepared on the basis that there are 2 full time ordained staff; 1 Children, Young People and Families' Worker full time; 1 Community Engagement Enabler part time; and 1 Administrative Staff part time; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

It is proposed that a fund of £30,000 over 3 years be set up to assist churches in the development of their Growth Strategies.

It is expected that the sale of Blackhill Manse and Burnhope Methodist Chapel will be concluded during the financial year.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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 1issued in 2016.

Full Name of Charity: North West Durham Methodist Circuit Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers: Rev S Earl
Rev A Jeffrey

Children, Young People and Families' Worker: Mrs Kath Jones

Community Engagement Enabler: Mr Clive Gray

Circuit Stewards 2021/22: Mrs Sylvia King
Mr Edward Spears
Mrs Jean Carr
Mr Kenneth Thynne
Mrs Pamela Murphy
Mr Colin Carroll

Administrator:	Mrs J Littlefair

Mr C Carroll acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Uniting Methodist Church
Burnhope Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minuted.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

- safeguarding and protecting all children, young people and adults when they are vulnerable

- establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.

- we will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.

- we will respond without delay to every safeguarding concern which suggests that a child, young person or adult may have been harmed, working in partnership with the police and local authority in any investigation.

- we will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

- we will seek to challenge any abuse of power, especially by anyone in a position of trust.
- Working with the District Safeguarding Officer, we will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts. We will recognise and apply the restrictions to appointment laid down in Standing Order 010 of the Constitutional Practice and Discipline of the Methodist Church.

- In all these principles we will follow legislation, guidance and recognised good practice.

The North West Durham Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The North West Durham Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision.

Appendix A

Managing Trustees as at 31st August 2022

Mrs Olna Margaret Andrew
Mr David Arbon
Mrs Janet Arbon
Mr David Armstrong
Mr David Charles Beck
Mrs Margaret Beck
Mrs Isabell Boon
Mrs Joyce Brown
Mr Harry Carr
Mrs Jean Carr
Mr Colin Carroll
Mrs Eileen Elaine Chambers
Mrs Alma Cynthia Dinning
Rev Stuart Earl
Mrs Meg Gilks
Mrs Hazel Sylvia Graham
Mr Clive Gray
Mrs Wendy Harrison
Mrs Valerie Hill
Mrs Angela Hird
Mr Andrew Howe
Mrs Jill Hurst
Rev Terence Hurst
Mrs Elizabeth Jane Jobburns
Mrs Kath Jones
Mrs Sylvia King
Mr Paul Knowles
Mr Trevor McAdoo
Mr Ivan Metcalfe
Mrs Margaret Raine Moiser
Mrs Pamela May Murphy
Mrs Margaret Rose Murray
Mrs Jennifer Nairns
Mrs Susan Newton
Mrs Gail Philipson
Mrs Margaret Pigg
Mrs Maureen Heather Pinkney
Mrs Janet Quinlan
Mrs Heather Reilly
Mrs Joyce Ridley
Mr Cyril Robinson
Mrs Valerie Rogerson
Mrs Janice Elizabeth Rutherford
Mrs Beryl Spears
Mr Edward Spears
Mr Owen Leighton Temple
Mrs Elizabeth Temple
Mr Kenneth Thynne
Rev Ioane F Tupou
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mr Ivan Wilson
Mrs Lynn Whitehead
Rev Anne Jeffrey

NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED
31 AUGUST 2021

	District	Circuit no	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl
Rev Anne Jeffrey
Rev Kayla Harward

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Colin Carroll

Declarations and Scrutiny

I confirm that these Accruals accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date 13/1/22

Name and address of treasurer ..... COLIN CARROLL

10 TILE AVENUE, CONSETT, CO. DURHAM Post Code DH8 6NR

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 ~~were~~/will be*

presented to the Circuit meeting held on 27/01/22

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

Name of the Chair of the meeting STUART EARL Date 14/1/22

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2021 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B J Straughan

B J Straughan
B J Straughan and Co
Chartered Accountants

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

17th January 2022

Date

Name of Circuit **North West Durham Circuit** Circuit No 022

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-2021 £
Income							
1 Donations and legacies	4	-	-	-	390		**390**
2 Income from monetary investments	7	176	1,574	-	12	-	**1,762**
3 Income from investment properties	5	7,621	-	-	-	-	**7,621**
4 Assessments on Churches		144,738	-	-	-	-	**144,738**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	10,000	-	**10,000**
7 Other charitable income	6	403	19,094	-	12,126	-	**31,623**
8 **Total income**		**152,938**	**20,668**	**-**	**22,528**	**-**	**196,134**
Expenditure							
9 Grants and donations	17	-					**-**
10 Salaries and associated costs	10	95,528			25,176		**120,704**
11 Property maintenance	12 to 14	15,283	-		-	-	**15,283**
12 Connexional assessment & model trust levy							**-**
13 District Assessment & Levy		40,482	28,601				**69,083**
14 Depreciation							**-**
15 Office expenses	11	3,293	-	-	323	-	**3,616**
16 Other outgoings	16	5,803	997	-	1,555	-	**8,355**
17 **Total charitable expenditure**		**160,389**	**29,598**	**-**	**27,054**	**-**	**217,040**
18 Gains/(losses) on monetary investments			435				435
19 Gains/(losses) on investment properties		12,000					12,000
20 **Net income/(expenditure)**		**4,549**	**- 8,495**	**-**	**- 4,526**	**-**	**- 8,472**
21 Transfers between funds		430	- 118,078	95,648	22,000		-
22 Other gains/(losses)							
23 **Net movement in funds**		**4,979**	**- 126,573**	**95,648**	**17,474**	**-**	**- 8,472**
24 Total funds brought forward		463,959	498,012	-	19,987	-	981,958
25 Total funds carried forward		**468,938**	**371,439**	**95,648**	**37,461**	**-**	**973,486**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2020-21	-
Offerings/Gifts - received for External Organisations	-
Offerings/Gifts - paid to External Organisations	-
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-2020
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	-	-	-	-		-
2 Income from monetary investments	7	869	4,427		23	-	**5,319**
3 Income from investment properties	5	8,579					**8,579**
4 Assessments on Churches		149,998					**149,998**
5 Capital Receipts							-
6 Grants received					17,276		**17,276**
7 Other charitable income	6	512	-		3,699		**4,211**
8 Total income		**159,958**	**4,427**	-	**20,998**	-	**185,383**
Expenditure							
9 Grants and donations	17	55					**55**
10 Salaries and associated costs	10	92,316			26,041		**118,357**
11 Property maintenance	12 to 14	23,258					**23,258**
12 Connexional assessment & model trust levy		-					-
13 District Assessment & Levy		38,458	32,708				**71,166**
14 Depreciation		-					-
15 Office expenses	11	7,585			601		**8,186**
16 Other outgoings	16	9,668	1,104		1,650	-	**12,422**
17 Total charitable expenditure		**171,340**	**33,812**	-	**28,292**	-	**233,444**
18 Gains/(losses) on monetary investments		-	43			-	43
19 Gains/(losses) on investment properties		4,000					4,000
20 Net income/(expenditure)		**- 7,382**	**- 29,428**	-	**- 7,294**	-	**- 44,104**
21 Transfers between funds		3,321	- 25,321		22,000		-
22 Other gains/(losses)							
23 Net movement in funds		**- 4,061**	**- 54,749**	-	**14,706**	-	**- 44,104**
24 Total funds brought forward		468,020	552,761	-	5,281	-	1,026,062
25 Total funds carried forward		**463,959**	**498,012**	-	**19,987**	-	**981,958**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2019-20	0
Offerings/Gifts - received for External Organisations	1006
Offerings/Gifts - paid to External Organisations	1006
Balance carried forward	0
Balance carried forward	0

Name of Circuit **North West Durham Circuit** **Circuit No** **022**

Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020/21 £	Totals 2019/20 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	357,348					357,348	345,348	R
Investment properties							0	0	R
Investments							0	0	
Total fixed assets		**357,348**	**0**	**0**	**0**	**0**	**357,348**	**345,348**	
Current Assets									
Debtors	19	7,405			804		8,209	7,551	S
Loans by the Circuit							0	0	
Investments with TMCP	18		371,439		3,715		375,154	501,721	
Central Finance Board Deposits		112,285		95,648			207,933	110,348	T
Cash at Bank and in hand	19	9,071			33,332	0	42,403	45,873	
Total current assets		**128,761**	**371,439**	**95,648**	**37,851**	**0**	**633,699**	**665,493**	
Current liabilities									
Creditors (due in under 1 year)	20	17,171			390		17,561	28,883	U
							0	0	V
Total current liabilities		**17,171**	**0**	**0**	**390**	**0**	**17,561**	**28,883**	
Net current assets/liabilities		**111,590**	**371,439**	**95,648**	**37,461**	**0**	**616,138**	**636,610**	
Total assets less current liabilities		**468,938**	**371,439**	**95,648**	**37,461**	**0**	**973,486**	**981,958**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							**0**	0	V
Loans to the Circuit							**0**	0	
							0	0	
Net assets		**468,938**	**371,439**	**95,648**	**37,461**	**0**	**973,486**	**981,958**	W
Funds of the Circuit									
General Fund (Unrestricted)		468,938					468,938	463,959	
Circuit Model Trust Fund (Unrestricted)			371,439				371,439	498,012	W
Designated Funds (Unrestricted)				95,648			95,648	0	
Total Unrestricted Funds							**936,025**	**961,971**	
Restricted Funds					37,461		37,461	19,987	
Endowment Funds						0	0	0	
Total Funds		**468,938**	**371,439**	**95,648**	**37,461**	**0**	973,486	**981,958**	

Signed L. Carnell 13/1/22

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 reflecting the content of 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 are held for a narrower purpose . There were also Endowment funds in 2019 as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Donations and gifts	0	0	390	0	390	-

5. income from investment properties	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Lettings	7,621	0	0	0	7,621	8,579

6. Other charitable income						
Reimbursed phone use					-	-
Other purchases reimbursed	-	0	0	0	-	38
Photocopying	-	0	0	0	-	332
Transport contributions	0	0	0	0	-	-
Levy refund	0	19,094	0	0	19,094	-
Other receipts	403	0	54	0	457	3,841
Crorona Virus Job Retention Scheme	0	0	12,072	0	12,072	-
Total	403	19,094	12,126	-	31,623	4,211

7. Income from monetary investments	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Central Finance Board	176	1,530	12	0	1,718	23
TMCP Interest		44	0	0	44	4,379
Other	-	-	0	0	-	917
Total	176	1,574	12	0	1,762	5,319

8. Payment to Trustees

	2021	2020
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	750	828

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	97,712	95,668
Employer's National Insurance costs	7,410	7,280
Pension costs	15,582	15,409
Total staff costs	120,704	118,357
Average number of staff employed during the year	4.0	3.0

North West Durham Circuit

11. Office expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	2,504	0	318	0	2,822	2,575
Minister's mileage	609	0	5	0	614	2,864
Minister's parking	2	0	0	0	2	44
Stationery	0	0	0	0	0	0
Office Telephone	0	0	0	0	0	272
Local Preacher transport	178	0	0	0	178	2,431
Postage	0	0	0	0	0	0
Car parking	0		0		0	0
Total	3,293	0	323	0	3,616	8,186

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Water rates	1,768	0	0	0	1,768	1,962
Insurance	769	0	0	0	769	1,418
Council tax	4,724	0	0	0	4,724	4,562
Total	7,261	0	0	0	7,261	7,942

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Blackhill Manse	3,425	0	0	0	3,425	6,406
Leadgate Manse	442	0	0	0	442	613
Lanchester Manse	1,642	0	0	0	1,642	1,740
White le Head Manse	2,513	0	0	0	2,513	3,677
Total	8,022	0	0	0	8,022	12,436

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Quinquennials	0	0	0	0	0	2,880
Cost East Stanley sale	0	0	0	0	0	0
Costs Tanfield sale	0	0	0	0	0	0
Costs Kyo Laws	0	0	0	0	0	0
Costs of Catchgate sale	0	0	0	0	0	0
Costs of Bradley Cottages sale	0	0	0	0	0	0
Methodist levy on property sales	0	0	0	0	0	0
Refund of grant	0	0	0	0	0	0
Total	0	0	0	0	0	2,880

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

Cost or valuation	**Manse properties**	**Unused properties**	**Investment property**	**Fixtures, fittings and equipment**	**Payments on account assets - under construction**	**Total**
	£	£	£	£	£	£
Balance brought forward	160,348	-	185,000	-	-	345,348
Additions						-
Revaluations (+/-)	-	-	12,000	-	-	12,000
Disposals (-)						-
Transfers* (+/-)						-
Balance carried forward	160,348	-	197,000	-	-	357,348
Accumulated depreciation						
	SL See note 3	SL See note 3	SL or RB See note 3	SL or RB See note 3	See note 3	
	£	£	£	£	£	£
Balance brought forward						0
Depreciation charge for year (-						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	0	0	0
Net book value						
Brought forward	**160,348**	**-**	**185,000**	**-**	**-**	**341,348**
Carried forward	**160,348**	**-**	**197,000**	**-**	**-**	**357,348**

* The "transfers" row is for movements between fixed asset categories.

16. Other expenditure		Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
		£	£	£	£	£	£
Ministers' postage		71	0	4	0	75	37
Minister's stationery		92	0	0	0	92	161
Minister's books		0	0	117	0	117	267
Minister's other		0	0	848	0	848	530
Office broadband		571	0	0	0	571	754
Office Stationery		309	0	0	0	309	334
Office Rent (Leadgate)		400	0	0	0	400	400
Office Photocopying		227	0	0	0	227	1761
Office postage		100	0	0	0	100	411
Sundry Office costs		33	0	0	0	33	1586
Purchases for resale		0	0	0	0	0	0
Charge for Payroll		480	0	0	0	480	480
Apprentice Levy		500	0	0	0	500	406
Website cost		243	0	0	0	243	243
Office eqipment		838	0	0	0	838	0
Preaching Appointments		0	0	0	0	0	450
Worship materials		0	0	0	0	0	241
Gifts		19	0	390	0	409	208
Sundry Adminstration costs		380	0	0	0	380	1046
Expenses Claimed		0	0	0	0	0	218
Bank Charges		85	0	0	0	85	60
Mission disbursements		0	0	0	0	0	0
Publicity		0	0	189	0	189	0
Tenant management fee		705	0	0	0	705	795
Street Friends		0	0	0	0	0	2
Independent Examiners fees	(note 9)	750	0	0	0	750	828
Professional fees		0	0	0	0	0	100
TMCP Fees		0	997	7	0	1004	1104
Total		5803	997	1555	0	8355	12422

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2020-21 Total	2019-20 Total
	£	£	£	£	£	£
Mission disbursements	0	0	0	0	0	55
Total	0	0	0	0	0	55

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

	2020/21	2019/20
Investments held in common investment funds - CFB Managed Mixed Fund	2,802	2,367
Trustees Interest Fund	368637	495645
Tustees Interest Fund (Lucy Prynne)	3714	3709
	375,153	501,721

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,367	2,409
Add: additions to investments at cost			
Less: disposals at carrying value		-	-
Net gain/(loss) on revaluation		435	- 42
Carrying (market) value at end of year	Total	2,802	2,367

19. Analysis of current assets

	2020-21 £	2019-20 £
a. Debtors and prepayments		
Stipends Pre-paid	6,120	7,135
Accrued income	0	416
Other debtors	2,089	0
Total debtors and prepayments	8,209	7,551
b. Cash and bank balances		
CAF Bank	42,297	45,810
Office cash & cheques awaiting paying in	0	0
Petty cash	106	63
Total Cash and Bank	42,403	45,873

20. Analysis of current liabilities and longterm creditors

Assessments in advance	16,080	28,193
Other Creditors	1,482	690
Total Current Liabilities	17,562	28,883

21. Capital Commitments and Contingent Liabilities

At the 31st August 2020 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2020.

22. Restricted Funds

	Opening balance	Incoming resources	Resources Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	10998	22126	26468	22000	28656
Street Friends	5279	0	189	0	5090
Gift Kayla	0	390	390	0	0
Lucy Prynne Bequest (Catchgate Church)	3710	12	7	0	3715
	19987	22528	27054	22000	37461

North West Durham Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the
Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

The circuit has continued to work at developing its vision for its future direction and structure.

The Reverend Kayla Harward has left the Circuit at the end of the Connexional year to take up a new post; our Children, Young People and Families' Worker has continued to develop her relationship with both churches and local community.

Amidst the challenges that have continued to face all communities during the pandemic, the churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

The churches and Circuit have successfully continued to adapt to and develop new forms of serving the communities. The continued development of the forms of media have allowed the Circuit to continue to worship creatively and deepen discipleship, not only within our own Circuit but beyond its boundaries.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board.

The Circuit Model Trust (Unrestricted) is held by and investments made via The Trustees for Methodist Church Purposes.

The Designated Fund (Unrestricted) comprise accounts held at The Central Finance Board.

Children, Young People and Families' Worker (Restricted), and Street Friends (Restricted), comprise accounts held at CAF Bank and The Central Finance Board: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment (£144,738) paid by the circuit churches.

Within Restricted Funds, the Children, Young People and Families' Worker includes £10,000 grant from the Newcastle District and £12,072 HMRC JRS Grant.

The total assets of the circuit have decreased slightly.

Of the total currant funds carried forward £616,138 (Total Funds £973,486 less Fixed Assets £354,348) , the proceeds of sale of Shotley Bridge Chapel (£95,648) are held on behalf of Blackhill and Shotley Bridge United Church; £40,500 for the Children, Young People and Families' Worker; and £150,000 grant towards Blackhill and Shotley Bridge United Church. £37,461 is held within Restricted Funds.

Expenditure trends

Stipend expenditure has increased in line with Conference approved increases.

Other significant items of expenditure on the General Fund include the Circuit Assessment to the District of £40,482; and Property Maintenance of £15,283.

Within Restricted Funds the Children, Young People and Families' Worker main expenditure includes salaries and associated costs of £25,176.

Other expenditure includes a levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £28,601.

Fund balances

At 31 August 2021 the net current assets of the Circuit, net of £95,648 held on behalf of Blackhill and Shotley Bridge United Church; £40,500 for the Children, Young People and Families' Worker; £150,000 grant towards Blackhill and Shotley Bridge United Church; £37,461 Restricted Funds, were £292,529.

Plans for 2021-22

Circuit financial plans for the coming year have been prepared on the basis that there are 2 full time ordained staff; (1 Children, Young People and Families' Worker full time; and 1 Administrative Staff part time) ; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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.

Full Name of Charity: North West Durham Methodist Circuit, Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees,
membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers:	Rev S Earl
	Rev A Jeffrey
	Rev K Harward

Children, Young People and Families' Worker: Mrs Kath Jones

Circuit Stewards 2020/21:	Mrs Sylvia King
	Mr Cyril Robinson
	Mr Edward Spears
	Mrs Val Hill
	Mrs Jean Carr
	Mr Kenneth Thynne
	Mrs Pamela Murphy
	Mr Colin Carroll

Administrator: Mrs J Littlefair

Mr C Carroll acted as the principal officer overseeing the day to day financial management and
accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The
Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the
circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new
Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Uniting Methodist Church
Burnhope Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minuted.

Income and Expenditure is being monitored in total and is compared with the approved annual
budget on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

- the safeguarding and protection of all children, young people and adults when they are vulnerable

- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.

- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.

- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.

- We will seek to work with anyone who has suffered abuse, developing with them an
appropriate ministry of informed pastoral care.

- We will seek to challenge any abuse of power, especially by anyone in a position of trust.

- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.

- In all these principles we will follow legislation, guidance and recognised good practice.

The North West Durham Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The North West Durham Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average
expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision.

Appendix A

Managing Trustees as at 31st August 2021

Mrs Olna Margaret Andrew
Mrs Janet Arbon
Mr David Armstrong
Mr David Charles Beck
Mrs Margaret Beck
Mrs Joan Bell
Mrs Elizabeth Bell
Ms Penelope Jane Brown
Mrs Joyce Brown
Mr Harry Carr
Mrs Jean Carr
Mrs Tracey Carr
Mr Colin Carroll
Mrs Eileen Elaine Chambers
Mrs Eileen Conroy
Mrs Alma Cynthia Dinning
Rev Stuart Earl
Mrs Sonia Filmer
Mrs Meg Gilks
Mrs Hazel Sylvia Graham
Mr William Maurice Hall
Mrs Wendy Harrison
Rev Kayla Harward
Mrs Valerie Hill
Mrs Angela Hird
Mr Andrew Howe
Mr John David Hughes
Mr Richard Hume
Mrs Jill Hurst
Rev Terence Hurst
Rev Anne Rosemary Jeffrey
Mrs Elizabeth Jane Jobburns
Mrs Kath Jones
Mrs Sylvia King
Mr Paul Knowles
Mr Trevor McAdoo
Mrs Margaret Raine Moiser
Mrs Pamela May Murphy
Mrs Margaret Rose Murray
Mrs Jennifer Nairns
Mrs Susan Newton
Mrs Lilian Jean Melene Panting
Mrs Margaret Pigg
Mr Paul Pine
Mrs Maureen Heather Pinkney
Mrs Norma Polley
Mrs Janet Quinlan
Mrs Heather Reilly
Mr Winston Ridley
Mr Cyril Robinson
Mrs Valerie Rogerson
Mrs Janice Elizabeth Rutherford
Mrs Joyce Shaw
Mrs Beryl Spears
Mr Edward Spears
Mrs Carol Sowerby
Mr Owen Leighton Temple
Mrs Nora Thompson
Mr Kenneth Thynne
Rev Ioane F Tupou
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mr Ivan Wilson
Mrs Lynn Whitehead

NORTH WEST DURHAM METHODIST CIRCUIT

England & Wales - Charity number 1140258

Accounts

THE METHODIST CHURCH

STANDARD FORM OF ACCOUNTS

North West Durham	Circuit

FOR THE YEAR ENDED
31 AUGUST 2020

	District	Circuit no	20/22

Registered Charity - Charity Registration number	1140258

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

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

Ministers:

Rev Stuart Earl

Rev Anne Jeffrey

Rev Kayla Harward

Circuit Stewards:

See Appendix A of the Trustees Report

Treasurer:

Edward Spears

Declarations and Scrutiny

I confirm that these Accruals accounts for the year to 31 August 2020 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 Edward Spears. Date 11.03.21.

Name and address of treasurer EDWARD SPEARS

3 NEW FRONT STREET ANNFIELD PLAIN CO DURHAM Post Code DH7 8JG

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 were/will be*

presented to the Circuit meeting held on 15/04/21

Signature of the Chair of the meeting

Name of the Chair of the meeting STUART EARL Date 11/03/21

North West Durham Circuit

Independent Examiner's Report to the Trustees of North West Durham Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2020 which are set out on pages 4 to 15.

Responsibilities and basis of report

As the charity'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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. 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.

I 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.

B J Straughan

B J Straughan and Co
Chartered Accountants

15/3/2021
Date

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

Name of Circuit **North West Durham Circuit** Circuit No 022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-2020 £
Income							
1 Donations and legacies	4	-	-	-	-		-
2 Income from monetary investments	7	869	4,427		23	-	**5,319**
3 Income from investment properties	5	8,579					**8,579**
4 Assessments on Churches		149,998					**149,998**
5 Capital Receipts							-
6 Grants received					17,276		**17,276**
7 Other charitable income	6	512	-		3,699		**4,211**
8 **Total income**		**159,958**	**4,427**	**-**	**20,998**	**-**	**185,383**
Expenditure							
9 Grants and donations	17	55					**55**
10 Salaries and associated costs	10	92,316			26,041		**118,357**
11 Property maintenance	12 to 14	23,258					**23,258**
12 Connexional assessment & model trust levy		-					-
13 District Assessment & Levy		38,458	32,708				**71,166**
14 Depreciation		-					-
15 Office expenses	11	7,585			601		**8,186**
16 Other outgoings	16	9,668	1,104		1,650	-	**12,422**
17 **Total charitable expenditure**		**171,340**	**33,812**	**-**	**28,292**	**-**	**233,444**
18 Gains/(losses) on monetary investments		-	- 43			-	43
19 Gains/(losses) on investment properties		4,000					4,000
20 **Net income/(expenditure)**		**- 7,382**	**- 29,428**	**-**	**- 7,294**	**-**	**- 44,104**
21 Transfers between funds		3,321	- 25,321		22,000		-
22 Other gains/(losses)							
23 **Net movement in funds**		**- 4,061**	**- 54,749**	**-**	**14,706**	**-**	**- 44,104**
24 Total funds brought forward		468,020	552,761	-	5,281	-	1,026,062
25 Total funds carried forward		**463,959**	**498,012**	**-**	**19,987**	**-**	**981,958**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2019-20	-
Offerings/Gifts - received for External Organisations	1,006
Offerings/Gifts - paid to External Organisations	1,006
Balance carried forward	-

Name of Circuit **North West Durham Circuit** Circuit No 022

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2018-19 £
Income							
1 Donations and legacies	4	-	-	-	228	-	**228**
2 Income from monetary investments	7	731	5,204	-	-	17	**5,952**
3 Income from investment properties	5	8,004	-	-	-	-	**8,004**
4 Assessments on Churches		175,538	-	-	-	-	**175,538**
5 Capital Receipts		-	-	-	-	-	**-**
6 Grants received		-	-	-	-	-	**-**
7 Other charitable income	6	1,301	-	-	-	-	**1,301**
8 **Total income**		**185,574**	**5,204**	**-**	**228**	**17**	**191,023**
Expenditure							
9 Grants and donations	17	1,142	-	-	-	-	**1,142**
10 Salaries and associated costs	10	87,937	-	-	-	-	**87,937**
11 Expenditure on circuit property	12 to 14	10,198	111,027	-	-	-	**121,225**
12 Connexional assessment & model trust levy		-	-	-	-	-	**-**
13 District Assessment & Levy		39,216	-	-	-	-	**39,216**
14 Depreciation		-	-	-	-	-	**-**
15 Telephone and travel	11	8,912	-	-	-	-	**8,912**
16 Other outgoings	16	10,014	14,048		96	11	**24,169**
17 **Total charitable expenditure**		**157,419**	**125,075**	**-**	**96**	**11**	**282,601**
18 Gains/(losses) on monetary investments		-	30	-	-	37	- 7
19 Gains/(losses) on investment properties		- 6,000				-	6,000
20 **Net income/(expenditure)**		**22,155**	- **119,841**	**-**	**132**	- **31**	- **97,585**
21 Transfers between funds		23,271	- 17,481		-	5,790	-
22 Other gains/(losses)							
23 **Net movement in funds**		**45,426**	- **137,322**	**-**	**132**	- **5,821**	- **97,585**
24 Total funds brought forward		422,594	690,083	-	5,149	5,821	1,123,647
25 Total funds carried forward		**468,020**	**552,761**	**-**	**5,281**	**-**	**1,026,062**

For Infromation only Money received and passed on to External Organisations

Balance brought Forward from 2018-19	0
Offerings/Gifts - received for External Organisations	1006
Offerings/Gifts - paid for External Organisations	1006
Balance carried forward	0

Name of Circuit **North West Durham Circuit** **Circuit No 022**

Balance Sheet as at 31 August 2020

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019/20 £	Totals 2018/19 £	GN
Fixed Assets									
Circuit Manses & Equipment	15	345,348					345,348	341,348	R
Investment properties							0	0	R
Investments							0	0	
Total fixed assets		**345,348**	**0**	**0**	**0**	**0**	**345,348**	**341,348**	
Current Assets									
Debtors	19	7,551					7,551	7,460	S
Loans by the Circuit							0	0	
Investments with TMCP	18		498,012		3,709		501,721	552,761	
Central Finance Board Deposits		110,348					110,348	130,371	T
Cash at Bank and in hand		29,595			16,278		45,873	32,312	
Total current assets		**147,494**	**498,012**	**0**	**19,987**	**0**	**665,493**	**722,904**	
Current liabilities									
Creditors (due in under 1 year)	20	28,883					28,883	38,190	U
							0	0	V
Total current liabilities		**28,883**	**0**	**0**	**0**	**0**	**28,883**	**38,190**	
Net current assets/liabilities		**118,611**	**498,012**	**0**	**19,987**	**0**	**636,610**	**684,714**	
Total assets less current liabilities		**463,959**	**498,012**	**0**	**19,987**	**0**	**981,958**	**1,026,062**	
Long term liabilities (due after more than one year)									
Grants payable after 2018-19							**0**	0	V
Loans to the Circuit							**0**	0	
							0	0	
Net assets		**463,959**	**498,012**	**0**	**19,987**	**0**	**981,958**	**1,026,062**	W
Funds of the Circuit									
General Fund (Unrestricted)		463,959					463,959	468,020	
Circuit Model Trust Fund (Unrestricted)			498,012				498,012	552,761	W
Designated Funds (Unrestricted)				0			0	0	
Total Unrestricted Funds							**961,971**	**1,020,781**	
Restricted Funds					19,987		19,987	**5,281**	
Endowment Funds						**0**	0	**0**	
Total Funds		**463,959**	**498,012**	**0**	**19,987**	**0**	981,958	**1,026,062**	

Signed Edward Spence

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 reflecting the content of 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 are held for a narrower purpose . There were also Endowment funds in 2019 as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by different classes of assets less liabilities.

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), using the accruals basis in order to show a true and fair view of the Circuit's financial position and activities.

Income Recognition

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

Resources Expended

Expenditure 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 pament. When the grant is to recur over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released In future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Notes to the accounts

Accounting policies continued

Properties

The manses used for the activities of the circuit are shown in the accounts at their cost; the land value is deemed to be 25% of the total cost. The White le Head manse is shown separately as an investment property and is revalued annually by the Trustees as this manse is currently let. No depreciation is provided on buildings because the trustees consider the current residual fair value of the manse buildings to be not less than their cost; any depreciation would not be material. The properties have been reviewed for impairment.

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

Debtors relate to the payment of the September stipend in August, together with sundry items due to be received at the year end.

Creditors

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

4. Donations and legacies

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Street Friends donations	0	0	0	0	0	228

5. income from investment properties

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Lettings	8,579	0	0	0	8,579	8,004

6. Other charitable income

Reimbursed phone use					-	-
Other purchases reimbursed	38	0	0	0	38	40
Photocopying	332	0	0	0	332	608
Transport contributions	0	0	0	0	-	-
Property sales	0	0	0	0	-	-
Other receipts	142	0	3,699	0	3,841	653
Insurance Claim	0	0	0	0	-	-
Total	512	0	3,699	0	4,211	1,301

7. Income from monetary investments

	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Central Finance Board	0	0	23	0	23	731
TMCP Interest	0	4,379	0	0	4,379	4,446
Other	869	48	0	0	917	775
Total	869	4,427	23	0	5,319	5,952

8. Payment to Trustees

	2020	2019
	£	£
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	nil	nil
Number of trustees who were paid expenses	nil	nil

9. Fees for examination or audit of the accounts (included in other outgoings)

Independent examiner's or auditors fees for reporting on the accounts	828	690

10. Paid employees

Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind	95,668	68,864
Employer's National Insurance costs	7,280	5,309
Pension costs	15,409	13,764
Total staff costs	118,357	87,937
Average number of staff employed during the year	3.0	3.0

11. Office expenses	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Minister's Tel & Broadband	2,575	0	0	0	2,575	1,760
Minister's mileage	2,553	0	311	0	2,864	3,928
Minister's parking	26	0	18	0	44	91
Stationing	0	0	0	0	0	600
Office Telephone	0	0	272	0	272	392
Local Preacher transport	2,431	0	0	0	2,431	2,051
Circuit service transport	0	0	0	0	0	90
Circuit travel expenses					0	0
Total	7,585	0	601	0	8,186	8,912

12. Insurance & Utilities	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Water rates	1,962	0	0	0	1,962	2,006
Insurance	1,418	0	0	0	1,418	1,583
Council tax	4,562	0	0	0	4,562	4,332
Total	7,942	0	0	0	7,942	7,921

13. Manse Maintenance	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Blackhill Manse	6,406	0	0	0	6,406	322
Leadgate Manse	613	0	0	0	613	2,811
Lanchester Manse	1,740	0	0	0	1,740	916
White le Head Manse	3,677	0	0	0	3,677	3,048
Total	12,436	0	0	0	12,436	7,097

14. Expenditure on other circuit property	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Quinquennials	2,880	0	0	0	2,880	1,404
Cost East Stanley sale	0	0	0	0	0	3,941
Costs Tanfield sale	0	0	0	0	0	0
Costs Kyo Laws	0	0	0	0	0	2,969
Costs of Catchgate sale	0	0	0	0	0	4,055
Costs of Bradley Cottages sale	0	0	0	0	0	3,043
Methodist levy on property sales	0	0	0	0	0	81,288
Refund of grant	0	0	0	0	0	9,507
Total	2,880	0	0	0	2,880	106,207

15 Tangible Fixed Assets

The Circuit holds 4 manses, three of which are currently occupied by staff, whilst the fourth is let on a temporary basis pending decisions about future clergy numbers and deployment.

Cost or valuation	**Manse properties**	**Unused properties**	**Investment property**	**Fixtures, fittings and equipment**	**Payments on account assets - under construction**	**Total**
	£	£	£	£	£	£
Balance brought forward	160,348	-	181,000	-	-	341,348
Additions						-
Revaluations (+/-)	-	-	4,000	-	-	4,000
Disposals (-)						-
Transfers* (+/-)						-
Balance carried forward	160,348	-	185,000	-	-	345,348
Accumulated depreciation						
	SL See note 3	SL See note 3	SL or RB See note 3	SL or RB See note 3	See note 3	
	£	£	£	£	£	£
Balance brought forward						0
Depreciation charge for year (-						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	0	0	0
Net book value						
Brought forward	**160,348**	**-**	**181,000**	**-**	**-**	**341,348**
Carried forward	**160,348**	**-**	**185,000**	**-**	**-**	**345,348**

* The "transfers" row is for movements between fixed asset categories.

16. Other expenditure	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Ministers' postage	37	0	0	0	37	28
Minister's stationery	161	0	0	0	161	192
Minister's books	267	0	0	0	267	0
Minister's other	530	0	0	0	530	159
Office broadband	754	0	0	0	754	0
Office Stationery	262	0	72	0	334	462
Office Rent (Leadgate)	400	0	0	0	400	400
Office Photocopying	1761	0	0	0	1761	1315
Office postage	335	0	76	0	411	140
Sundry Office costs	98	0	1488	0	1586	72
Purchases for resale	0	0	0	0	0	78
Charge for Payroll	480	0	0	0	480	480
Apprentice Levy	406	0	0	0	406	432
Website cost	243	0	0	0	243	243
Office eqipment	0	0	0	0	0	0
Preaching Appointments	450	0	0	0	450	625
Local preaching costs	0	0	0	0	0	0
Worship materials	241	0	0	0	241	325
Gifts	208	0	0	0	208	3020
Sundry Adminstration costs	1034	0	12	0	1046	442
Expenses Claimed	218	0	0	0	218	0
Bank Charges	60	0	0	0	60	60
Mission disbursements	0	0	0	0	0	0
Letting Fee	0	0	0	0	0	0
Tenant management fee	795	0	0	0	795	643
Street Friends	0	0	2	0	2	96
Independent Examiners fees	828	0	0	0	828	690
Professional fees	100	0	0	0	100	207
TMCP Fees	0	1104	0	0	1104	14060
Total	9668	1104	1650	0	12422	24169

17. Grants and donations	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2019-20 Total	2018-19 Total
	£	£	£	£	£	£
Mission disbursements	55	0	0	0	55	1142
Total	55	0	0	0	55	1142

18. Investments

The majority of funds that support the Circuit Model Trust, are held by Trustees for Methodist Church Purposes (TMCP) in the 'Trustees Interest Funds' on which interest is credited to the accounts each month. These are effectively deposit accounts, and are treated as current assets.

Within the TMCP Funds the Circuit also holds relatively small amounts in a managed fund, the 'Managed Mixed Fund'.

The investment movements of these funds are recorded below as "common investment funds".

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Investments

	2019/20	2018/19
Investments held in common investment funds - CFB Managed Mixed Fund	2,367	2,409
Trustees Interest Fund	495645	550352
Tustees Interest Fund (Lucy Prynne)	3709	0
	501,721	552,761

Analysis of investment movements CFB Managed Mixed Fund

Carrying (market) value at beginning of year		2,409	6,320
Add: additions to investments at cost			
Less: disposals at carrying value		-	- 3,940
Net gain/(loss) on revaluation		- 42	29
Carrying (market) value at end of year	Total	2,367	2,409

19. Analysis of current assets

	2019-20 £	2018-19 £
a. Debtors and prepayments		
Stipends Pre-paid	7,135	6,944
Accrued income	416	416
Other debtors	0	100
Total debtors and prepayments	7,551	7,460
b. Cash and bank balances		
CAF Bank	45,810	32,091
Office cash & cheques awaiting paying in	0	0
Petty cash	63	221
Total Cash and Bank	45,873	32,312

20. Analysis of current liabilities and longterm creditors

Assessments in advance	28,193	37,500
Other Creditors	690	690
Total Current Liabilities	28,883	38,190

21. Capital Commitments and Contingent Liabilities

At the 31st August 2020 the Circuit has no capital commitments

No Contingent liabilities were identified at 31st August 2020.

22. Restricted Funds

	Opening balance	Incoming resources	Rescoured Expended	Transfer from general Funds	Closing Balance
Children's Young People and Families Lay worker Fund	0	17276	28278	22000	10998
Street Friends	5281	0	2	0	5279
Lucy Prynne Bequest (Catchgate Church)	0	3722	12	0	3710
	5281	20998	28292	22000	19987

North West Durham Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

Welcome to the report of the North West Durham Methodist Circuit, the umbrella body for the Methodist churches within the immediate area, led by representatives of those churches to work with them in their work of spreading the Gospel of our Lord Jesus Christ.

Aims and organisation

The circuit is constituted to advance the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in North West Durham, and to participate in the life of the communities served by the circuit.

Review of the year

The circuit has continued to work at developing its vision for its future direction and structure. The Reverend Kayla Harward has accepted our invitation to continue her work in our Circuit and our newly appointed Children, Young People and Families' Worker has begun developing her relationship with both churches and local community.

Amidst the severe challenges that have faced all communities since the beginning of the pandemic, the churches of the North West Durham Methodist Circuit have continued to serve their communities, both by proclaiming the Gospel and loving the communities in which they live.

Whilst the year began with churches continuing to serve through the usual channels, allowing friendship, fellowship, and service to flourish through the organisations that work with all age groups of the community, the pandemic brought a realisation on new ways to serve one another.

Our churches and Circuit have had to adapt to forms of media previously little used. However, worship, discipleship and daily devotion has developed and grown through their efforts.

Income and asset trends

The General Fund (Unrestricted) comprises accounts held at Cash, CAF Bank and The Central Finance Board (Interest is paid monthly and by credit into the account).
The Circuit Model Trust (Unrestricted) is held by and investments made via The Trustees for Methodist Church Purposes.

Children, Young People and Families' Worker (Restricted), and Street Friends (Restricted), comprise accounts held at CAF Bank: Lucy Prynne (Restricted) is held by The Trustees for Methodist Church Purposes.

Circuit income is primarily drawn from the assessment (£149,998) paid by the circuit churches.

Within Restricted Funds, the Children, Young People and Families' Worker includes £10,000 grant from the Newcastle District and £7,276 HMRC JRS Grant.

The total assets of the circuit have decreased mainly due to the District Advance Fund Levy of £32,708, and Children, Young People and Families' Worker transfer of £22,000, both on the Model Trust Fund.
Of the total funds carried forward (£636,610), the proceeds of sale of Shotley Bridge Chapel (£76,554) are held on behalf of Blackhill and Shotley Bridge United Church; £88.000 for the Children, Young People and Families' Worker; and £150,000 grant towards Blackhill and Shotley Bridge United Church. £19,987 is held within Restricted Funds.

Expenditure trends

Stipend expenditure has increased in line with Conference approved increases.

Other significant items of expenditure on the General Fund include the Circuit Assessment to the District of £38,458; and Property Maintenance of £23,258.

Within Restricted Funds the Children, Young People and Families' Worker main expenditure includes salaries and associated costs of £26,041.

Other expenditure includes a levy to the District Advance Fund, based on the balance in the Model Trust Fund, of £32,708.

Fund balances

At 31 August 2020 the current assets of the Circuit, net of £76,554 held on behalf of Blackhill and Shotley Bridge United Church; £88.000 for the Children, Young People and Families' Worker; £150,000 grant towards Blackhill and Shotley Bridge United Church; £19,987 Restricted Funds, were £302,069.

Plans for 2020-21

Circuit financial plans for the coming year have been prepared on the basis that there remain 2.5 full time ordained staff; 1 Children, Young People and Families' Worker full time; and 1 Administrative Staff part time; with anticipated cost of living stipend/salary increases combined with an increase in the assessment paid to the district.

Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

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 1issued in 2016.

Full Name of Charity: North West Durham Methodist Circuit Registration Charity Number: 1140258

Date of registration: February 7 2011

Main communication address (Circuit office)
Leadgate Methodist Church
Tyne Avenue
Consett
DH8 6EL

The members of the North West Durham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers:	Rev S Earl
	Rev A Jeffrey
	Rev K Harward
Children, Young People and Families' Worker:	Mrs Kath Jones
Circuit Stewards 2019/20:	Mrs Sylvia King
	Mr Cyril Robinson
	Mr Edward Spears
	Mrs Val Hill
	Mrs Jean Carr
	Mr Kenneth Thynne
	Mrs Pamela Murphy
Administrator:	Mrs S Kebell

Mr E Spears acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner:	B J Straughan & Co Chartered Accountants & Registered Auditors Epworth House 7 Lucy Street Chester le Street Co Durham DH3 3UP
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Aims and organisation

Our charity objective is to act as a resource provider for the Methodist Church within the area of North West Durham.

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

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike. The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit, Structure, Governance and Management.

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Newcastle District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Annfield Plain Central Methodist Church
Blackhill and Shotley Bridge Uniting Methodist Church
Burnhope Methodist Church
Consett Methodist Church
Delves Lane Methodist Church
The Grove Methodist Church
Lanchester Methodist Church
Leadgate Methodist Church
Medomsley Methodist Church
South Moor United Methodist Church
White le Head Methodist Church

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

Regular review is undertaken and minutes.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a bi-monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

- the safeguarding and protection of all children, young people and adults when they are vulnerable

- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.

- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.

- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.

- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

- We will seek to challenge any abuse of power, especially by anyone in a position of trust.

- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.

- In all these principles we will follow legislation, guidance and recognised good practice.

The North West Durham Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The North West Durham Methodist Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Capital receipts have resulted in the circuit holding capital reserves in excess of those it intends to hold. The circuit continues to develop policy in relation to the use of this money in relation to its circuit vision. The first step in this has been the appointment of a Children, Young People and Families' Worker.

11/03/21

Appendix A

Managing Trustees as at 31st August 2020

Mrs Olna Margaret Andrew
Mrs Janet Arbon
Mr David Armstrong
Mr Harry Barron
Mr David Charles Beck
Mrs Margaret Beck
Mrs Joan Bell
Mrs Elizabeth Bell
Mrs Kay Brewis
Ms Penelope Jane Brown
Mrs Joyce Brown
Mr Harry Carr
Mrs Jean Carr
Mrs Tracey Carr
Mrs Eileen Elaine Chambers
Mrs Eileen Conroy
Mrs Alma Cynthia Dinning
Rev Stuart Earl
Mrs Sonia Filmer
Mrs Meg Gilks
Mrs Hazel Sylvia Graham
Mr William Maurice Hall
Mrs Wendy Harrison
Rev Kayla Harward
Mrs Valerie Hill
Mrs Angela Hird
Rev Keith Hopper
Mr Andrew Howe
Rev Jean Hudson
Mr John David Hughes
Mr Richard Hume
Mrs Jill Hurst
Rev Terence Hurst
Rev Anne Rosemary Jeffrey
Mrs Elizabeth Jane Jobburns
Mrs Sylvia King
Mr Paul Knowles
Mr Trevor McAdoo
Mrs Margaret Raine Moiser
Mrs Pamela May Murphy
Mrs Margaret Rose Murray
Mrs Mary Myers Goodman
Mrs Jennifer Nairns
Mrs Susan Newton
Mrs Lilian Jean Melene Panting
Mrs Margaret Pigg
Mr Paul Pine
Mrs Maureen Heather Pinkney
Mrs Norma Polley
Mrs Janet Quinlan
Mrs Heather Reilly
Mr Winston Ridley
Mr Cyril Robinson
Mrs Valerie Rogerson
Mrs Janice Elizabeth Rutherford
Mrs Joyce Shaw
Mrs Beryl Spears
Mr Edward Spears
Mrs Carol Sowerby
Mr Owen Leighton Temple
Mrs Nora Thompson
Mr Kenneth Thynne
Rev Ioane F Tupou
Mrs Diane Lesley Tute
Mrs Brenda Elisabeth Walker
Mrs Elizabeth Whaley
Mr Ivan Wilson
Mrs Lynn Whitehead