

TENDRING METHODIST CIRCUIT

England & Wales · Charity number 1140466

Details

Status	Registered
Legal form	Previously excepted
Registered	2011-02-17
Register	View on the Charity Commission register

Contact

Address	Tendring Methodist Circuit Office C/O Emmanuel Church New Pier Street Walton-on-the- Naze Essex CO14 8EB
Phone	01206 257453
Email	circuitadmin@tendringunited.org.uk
Website	tendringunited.org.uk

Activities

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

Activities: The provision of regular public acts of worship open to members of the Church and non members alike
The provision of sacred space (a building) for prayer and contemplation
The teaching of Christianity through sermons, courses and small groups
Promotion of Christianity through the staging of events and services
Supporting other Charities in the UK and overseas financially and with prayer

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£212,673	£456,644	-	-
2024-08-31	£293,397	£322,137	-	-
2023-08-31	£222,244	£300,949	-	-
2022-08-31	£557,619	£478,048	£2,298,512	5
2021-08-31	£810,505	£223,681	£2,239,060	5

Trustees

Name	Role	Appointed
Rev Luke Smith	Chair	2025-09-01
ANDREW JOHN MERRIDAY		
ANNE CHRISTINE LOTT		
Alan Harold Edwards		2023-02-20
Angela Shereni		2022-09-01
Ann Beeton		2023-11-27
Avril Mann		2026-03-17
BRIAN THOMAS CUTHBERTSON		2011-09-08
Barbara Brittain		2022-05-01
Beryl Newson		2025-05-25
Brian Ernest Newson		2025-05-24
CATHERINE ANNE SCOTT		2014-10-01
DAVID ERNEST SHEARMUR		
David Frederick Bavister		2016-09-01
Deborah Setterfield		2023-02-23
Deborah West		2026-03-03
Denise Patricia Raven		2014-10-01
Garry Ray Sysling		2023-11-20
Gillian Ruth Bavister		2016-09-01
Hazel McLaughlin		2016-03-03
Iain Campbell Mckenzie		2025-09-25
JANET ELIZABETH TAYLOR		
Janet Elizabeth Cook		2023-10-18
Janet Margerum		2025-02-26
Jaqueline Kilby		2023-06-11
Jayne Chapman		2022-09-23
KATE MARY COLLINS		

Name	Role	Appointed
Linda Dickinson		2024-11-11
MARGARET MARY QUARTERMAIN		2013-01-22
MARIE ELIZABETH WEST		2012-12-11
Margaret Ann Woods		2019-09-01
Margaret Eirwen Grenfell-Essam		2023-09-01
Marion Gourley		2025-02-26
Mark Tubby		2019-09-01
Philip Anthony Chapman		2025-09-25
ROBERT JAMES TAYLOR MIET		
Rev DEREK LANG BSC MA		
Rev JOHN LEWIS HESLOP ALLISON		2014-10-01
Rev Marion Annette Cole		2021-09-01
Rev ROGER JOHN PARSONS BA		
Rev Steven William Peter Sutton		2022-09-01
Rev TREVOR MICHAEL HAHN		2014-12-01
Rodney Barry Lambelle		2023-03-08
Rosina Fisher		2022-05-01
Sally Maureen Vincent		2023-10-18
Sarah Elizabeth Wright		2014-10-01
Tina Bull		2023-02-07

Accounts

TENDRING METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1140466

BEDS, ESSEX AND HERTS DISTRICT

CIRCUIT NUMBER 34/7

FINANCIAL STATEMENTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31/08/2025

Tendring Circuit Office
c/o Emmanuel Church
New Pier Street
Walton on the Naze
Essex
CO14 8EB

*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

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*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

This report has been prepared in accordance with the requirements of the SORP applicable to charities.

Aims and organisation

The Circuit's Mission is to work together as a Circuit to encourage and enable its members to speak the Good News of God's love; to share in worship; and to serve the communities in which they are set.

The charity objective is to act as a resource provider for the Methodist Church within the administrative district of Tendring.

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

In Tendring this manifests as:

- a) The provision of regular public acts of worship, which are resourced and organised through the Circuit, encouraging all in their faith and open to everyone.
- b) The teaching of Christianity through sermons, courses and small groups.
- c) The resourcing of pastoral work including visiting the sick and bereaved.
- d) Being a presence in the community with some midweek services in churches and services in care homes.
- e) Taking religious assemblies in local schools.
- f) Promotion of Christianity through the staging of events and services.
- g) Provision of chaplaincy services as required.
- h) Provision of chaplaincy services to Alexandra House, Marine Parade, Dovercourt.
- i) Pastoral work including occasional offices and meeting people individually to offer pastoral support.
- j) The Circuit produces a preaching plan every 3 months to ensure regular acts of worship take place at each of the 13 Methodist churches, 3 Local Ecumenical Partnerships and the Methodist Home for the Aged in its geographical area.

Public Benefit:

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Our policy is particularly to work with deprived communities in Clacton and Jaywick and to this end we employ a Deacon working full time in these communities.

We are contributing to the funding of a Community Worker in Dovercourt.

All our churches serve the communities around them in a variety of ways. Some for the youth and/or elderly; others amongst the homeless and vulnerable.

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.

There is a Manse Sub-committee for the oversight of Circuit residential property.

There is a Circuit Safeguarding Group.

There is a Circuit Invitation Committee.

Administrative Details of Charity

Full name of charity	Tendring Methodist Circuit
Registration Charity Number	1140466
Date of registration	28 February 2011
Main communication address:	Tendring Circuit Office Emmanuel Church New Pier Street Walton-on-the-Naze Essex CO14 8EB

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

Full membership is on page 10 of this report.

Circuit Ministers and Officers during 2024/25:

Active Circuit Ministers	Rev Thomas Osborne (Superintendent) Rev Steven Sutton Deacon Angela Shereni Rev Trevor Hahn (URC minister Authorised to Serve in the Methodist Church as a Presbyterian)	
Circuit Stewards	Mrs M Woods Mr A Merriday Mrs Denise Raven Mrs Hazel McLaughlin	
Circuit Treasurer	None – the Circuit Stewards have shared responsibility for Circuit finances	
Circuit Book-keeper	Miss Deborah West	
Circuit Lay Staff	Senior Circuit Administrator	Mrs Lin Dickinson

Professional Service Providers

Independent Auditors:	Moore Green Chartered Accountants, 22 Friars Green, Sudbury Suffolk CO10 2AA
Investment managers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
Current accounts:	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
Property Management:	None Currently
Solicitor:	Capsticks LLP, Toronto Square, Toronto Street, Leeds LS1 2HJ

Risk Management

Risks are identified by the Circuit Leadership Team and its sub committees, with professional advice taken as required.

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

The Circuit has adopted a Safeguarding Policy and ensured that individual churches produce their own policies and have safeguarding officers in place. The Circuit ensures that safeguarding training is provided by a Circuit Trainer.

Reserves Policy

The Reserves Policy for the Tendring Circuit is to hold a sum equivalent to at least 3 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 the closure of a large church or an inability to raise the full Circuit Assessment from churches.

As part of our forward planning, expenditure forecasts are prepared looking 5 years ahead. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for 3 Presbyters and a Deacon and 1 full time administrator and our contribution to the District.

Safeguarding

Every person has a value and dignity which comes directly from the creation of people 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, young person or vulnerable adult 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 Tendring 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 Tendring 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.

Review of the year

The year 2024/25 was a year of mixed consolidation and change. In terms of consolidation, we continued to have the same principal leadership for the full year, with consistency of ministry and stewardship including the addition of a new Steward bringing the full complement of stewards to 4. The Circuit began the process of setting up the subgroups for various parts of Circuit life, including groups to specifically explore the management of the Trinity building, arrangements to not only cover the sabbatical of our Deacon in 2026 but to also look at the wider mission of Hope@Trinity. This would ensure a wider breadth of involvement and use of expertise amongst our trustees. We also continued to explore how our reserves could be best used properly to support the mission of those churches remaining in the Circuit.

The Circuit also faced some further changes. We welcomed our new Circuit Administrator in March 2025, a full-time role taking over from the previous part time administrator and Circuit Manager.

Churches within the Circuit have generally seen positive developments, with several seeing increased membership beyond simple transfer of those moving from closed churches.

Income trends

The Circuit's principal income for operational costs related to the Circuit Assessments paid by the Local Churches plus interest and dividends generated through TMCP and the Central Finance Board of the Methodist Church. This means that, while as a one off we saw significant income in our accounts, the long-term trend continues to be one of deficit budgeting for the time-being.

At the same time, the Circuit continues to be grateful for a grant of £30,000 per year over 5 years from the BEH District Grants Committee to support the work of the Deacon.

Looking to the future, it is hoped that Trinity will generate income, either because of its regeneration into a used space, or through disposal.

Expenditure trends

Stipends continue to increase each financial year, in line with Conference-approved policies.

In preparation for the incoming Superintendent from September 2025, the manse at Manningtree has required significant refurbishment. The Circuit Property Steward has worked with both the quinquennial report from January 2025 and requirements of the incoming Superintendent to complete this work. This has amounted to one off costs of £38,569.13. There will also be the costs of replacing all windows and external doors in the property including conservatory in 2026 of £18,910.00.

There is continued expenditure on the other manses, and it is anticipated that the coming year will include further costs in this area. The Circuit has undertaken a review of its manses and made the decision to sell one manse which had been empty for over two years, the sale of which is anticipated to be completed by the end of December 2025.

Grants totalling £55,571.68 were agreed to churches in the circuit during the year ranging from £700 for AV projector equipment to £16000 for kitchen upgrades. In the majority of grant applications, the churches had contributed from their own funds as well. The only exceptions to this were where emergency building repairs were required that could not have been foreseen.

Fund balances

As at 31 August 2025 the total funds of the Circuit were £8,988,395, an increase of £412,735. This is the net of a gain on the investment change of £211,118 on Trinity Methodist Church building, an increase in the value of the Manses of £452,131. Use of Reserved amounted to £130,000, a decrease in investment interest of £6,542. At the end of the 2023/24 the monies for Trinity/Hope were under/overstated, so this year a difference of £8,978 is included in transfers. Grants of £55,572 were given out in 2024/25 which leaves a deficit of £64,942.

Plans for 2025/26

Planning for the 2025/26 year focuses on the following particular matters:

Preparation for the Deacon's sabbatical;

The development of the subgroups to oversee work at Trinity and Hope@Trinity;

The completion of sale of the manse (Southcliff);

The disposal of one further vacant building (Ardleigh) by public sale;

Continuing to support the work of the URC Church-Related Community Worker at Dovercourt Central, including more direct Circuit input in his oversight committee;

The implementation of appropriate financial processes and policies to ensure the Circuit finances are properly managed and understood.

Policy on Grant making

The Circuit Grant policy continues to be under review, and it is hoped that it will be significantly revised during the 25/26 financial year. Currently the following guides grant-giving decisions by the Circuit Meeting.

The Circuit Model Trust Fund had a balance at the year-end of £575,848. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership Team has drawn up a set of ground rules within the Circuit Strategic Plan, which has been adopted by the Circuit Meeting, to ensure grants made from the Circuit Funds are used effectively for mission and capital works. The ground rules are set out below:

- 1) All applications to Circuit Meeting or Ministers for new or continuing ventures or finance must show viable mission.
- 2) Priority will be given to Grant applications for new work to develop the impact on the community, satisfying one or more of the following criteria in line with District Policy and adopted locally.
 - a) Work with children, young people and those in the 25 to 40 age group (the group where we have the least representation in our membership and where committed people can make the biggest impact in the Church and upon their own families.)
 - b) New ways of being church
 - c) Mission initiatives
 - d) Ecumenical initiatives
 - e) Community based initiatives, especially in areas of new housing development
 - f) Rural work with a clear mission imperative:
- 3) Information that will be considered include the viability of the project, ministerial and local human resources required and financial implications
- 4) Criteria for future Circuit finance support will depend upon the state of the building, payment of the circuit assessment and whether adequate car parking is available locally. Grants will not be given for maintenance of buildings. (These criteria indicate to the Circuit meeting that the Circuit investment would be wise and produce positive results in the community)

In the Methodist Churches most of the groundwork is done by volunteers advised by their professional staff. Without the work of volunteers, the service provided to the community by the Church would cease since the Circuit does not carry out work on the ground itself; its job is to supply staff, opportunities and encouragement to enable the Local Churches to carry out their mission of worshipping and serving the community around them.

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.

Safeguarding training is a priority within the Circuit and within the individual churches.

Statement of Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

Selected suitable accounting policies and applied them consistently.

Made judgements and estimates that are reasonable and prudent.

Followed applicable accounting standards.

Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

Signed on behalf of the Circuit Leadership team on 03/03/2026

Reverend Steven Sutton
Circuit Steward



Mr Andrew Merriday



LIST OF TENDRING METHODIST CIRCUIT MEETING MEMBERSHIP / TRUSTEES

CIRCUIT OFFICERS and MINISTERS

MINISTERS

Rev T Osborne
Rev S Sutton
Rev T Hahn
Deacon Angela Shereni

SUPERNUMERARY MINISTERS

Rev J Allison
Rev Dr M Cole
Rev D Lang
Rev A Potter
Rev R Parsons

CIRCUIT STEWARDS

Mrs H McLaughlin
Mr A Merriday
Mrs D Raven
Mrs M Woods

CO-OPTED and EX-OFFICIO

Mrs A Scott (Local Preachers Secretary and
representative to District Synod)
Mrs J Taylor (Representative to District Synod)
Mr R Taylor (Representative to District Synod)
Mr A Merriday (Representative to District Synod)

CHURCH REPRESENTATIVES

Mr D Bavister
Mrs G Bavister
Mrs A Beeton
Mrs B Brittain
Mrs A Scott
Ms D Setterfield
Mr D Shearmur
Mr G Sysling
Mrs J Taylor
Mr R Taylor
Mr I McKenzie
Miss A Mann
Mrs J Margerum
Mr B Newson
Mrs B Newson
Mrs M Quartermain

Mrs T Bull
Mrs J Chapman
Mr A Chapman
Ms K Collins
Mrs J Cook
Mr B Cuthbertson
Mrs L Dickinson
Mr A Edwards
Ms R Fisher
Miss M Gourley
Mrs E Grenfell-Essam
Mr R Lambelle
Mrs L Lay-Flurrie
Mrs Y Lacy
Miss A Lott
Mr M Tubby
Mrs S Vincent
Mrs M West
Mrs M Whittle
Mrs S Wright

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un-restricted)	Designated Funds (un-restricted)	Restricted Funds	Endowment Funds	Total 2024-25	Total 2023-24
		£	£	£	£	£	£	£
Income								
1 Donations and legacies	4						0.00	30,798.85
2 Income from monetary investments	5	2,614.25	21,901.21		1,944.14	637.06	27,096.66	37,582.25
3 Income from investment properties					19,971.15		19,971.15	227.00
4 Assessments on Churches	6	120,303.25					120,303.25	131,035.50
5 Capital Receipts	7						0.00	93,753.95
6 Grants received		30,000.00					30,000.00	0.00
7 Other charitable income		1,051.51			14,251.62		15,303.13	0.00
8 Total income		153,969.01	21,901.21	0.00	36,166.91	637.06	212,674.19	293,397.55
Expenditure								
9 Grants and donations	8		54,821.68		750.00		55,571.68	21,204.24
10 Salaries and associated costs	9	163,068.54					163,068.54	161,522.85
11 Property maintenance	10	51,865.70			16,716.97		68,582.67	27,185.06
12 Connexional assessment & model trust	11	37,088.00					37,088.00	34,664.00
13 District Assessment & Levy	11		51,289.17				51,289.17	55,144.42
14 Depreciation	14						0.00	0.00
15 Office expenses	12	24,792.15			1,230.24		26,022.39	10,103.21
16 Other outgoings	13	25,585.72	2,601.70		26,730.46	106.49	55,024.37	12,813.79
17 Total charitable expenditure		302,400.11	108,712.55	0.00	45,427.67	106.49	456,646.82	322,637.57
18 Gains/(losses) on monetary investments			-7,862.94		933.23	388.15	-6,541.56	57,621.50
19 Gains/(losses) on investment properties		663,249.00					663,249.00	0.00
20 Net income/(expenditure)		514,817.90	-94,674.28	0.00	-8,327.53	918.72	412,734.81	28,381.48
21 Transfers between funds		130,831.87	-130,000.00	0.00	-301.30	-530.57	0.00	0.00
Transfer from External Fund							0.00	###
22 Other gains/(losses)							0.00	175,666.00
23 Net movement in funds		645,649.77	-224,674.28	0.00	-8,628.83	388.15	412,734.81	###
24 Total funds brought forward		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	###
25 Total funds carried forward		8,277,912.15	575,848.03	0.00	101,480.27	33,154.66	8,988,395.11	###

Balance Sheet as at 31 August 2025

Notes		General Fund (Unreüicted)	Circuit Model Truäs (Unreüicted)	Funds (Unreüicted)	Reüicted Funds	Endowment Funds	Totals 2025	Totals 2024
Fixed Assets								
Circuit Manses & E ui ment Im.estment roperties	14	8,183,704.00					8.183,704.00 0.00	0.00
							0.00	0.00
Total fixed asæts		8 183 704.00	0.00	0.00	0.00	0.00	8 183 704.00	7 520 455.00
Current Assets								
Debtors & Prepa ments	15	13,935.26					13,935.26	51,301.38
							0.00	0.00
Loans b the Circuit								
Im.estments ""th TMCP	16	32,823.35	575,848.03		78,307.92	33,154.66	720,133.96	941 ,629.68
Central Finance Board D osits	16	29,496.57					29,496.57	24873.52
Cash at Bank and in hand	16	21 522.45			24,206.35		45.728.80	40 063.88
Toel current assets		97 777.63	575 848.03	0.00	102 514.27	33 154.66	809 294.59	1 057 868.46
Current liablllides								
Creditors due in under l ea	17	3,569.48			1,034.00		4,603.48	2,663.16
							0 00	0.00
Grants payable within 2024-5								
Total current liabilities		3,569.48	0.00	0.00	1,034.00	0.00	4 603.48	2,663.16
Net current asseMiabilities		94,208.16	575,848.03	0.00	101,480.27	33 154.66	804,691.11	1 055,205.30
Toül asses less current liabilities		8 277 912.15	575 848.03	0.00	101 480.27	33 154.66	8 988 395.11	8 575 660.30
Long term liabilities (due after more than one year)								
							0.00	0.00
Grants payable after 2023-24							0.00	0.00
Loans to the Circuit							0.00	0.00
Net assets		8 277 912.1	675 848.03	0.00	101 480	33 154.66	8 988 396.11	8 575 660.30

Funds of the Circuit									
General Fund (Unrestricted)	18	8,277,912.15					8,277,912.15		7,632,262.38
Circuit Model Trust Fund (Unrestricted)	18		575,848.03				575,848.03		800,522.31
Designated Funds (Unrestricted)				0.00			0.00		0.00
Total Unrestricted Funds							8,853,760.18		8,432,784.69
Restricted Funds	18				101,480.27		101,480.27		110,109.10
Endowment Funds	18					33,154.66	33,154.66		32,766.51
Total Funds		8,277,912.15	575,848.03	0.00	101,480.27	33,154.66	8,988,395.11		8,575,660.30

On behalf of the Tendring Methodist Circuit.

Reverend Steven Sutton



Mr Andrew Merriday



Circuit Steward

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) issued in October 2019.

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 and Endowment funds are those held for a narrower purpose, which is defined within the trust and details of each material fund are disclosed in note 18 to these accounts. Any funds may be represented by cash held and also investments (as explained at note 16).

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost, professionally suggested current market values of property in use and allowing for potential direct selling costs. The accruals basis has been followed 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 proceeds, the trustees are sure the monies will be received, and value can be measured with sufficient reliability. In accordance with the Charities SORP (FRS102) the value of time given by volunteers is not recognised.

Expenditure

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

VAT

Since the circuit is not registered for VAT, input VAT is charged as an expense with the related expense.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. All properties are freehold, and the estimated land component of all properties is indicated in note 14 to the accounts. No depreciation is provided on buildings since the Trustees consider the current residual fair value of the manse buildings and other properties to be not less than their current value. Any depreciation would not be material. The properties were valued by external inspection at September 2021. Depreciation of Fixtures and Fittings has been charged at a rate of 10% straight line. [previously not]

Investments

Apart from a Cash Deposit Account with CFB, which is available at call, the Circuit has restricted investments in funds managed by TMCP, in accordance with Methodist principles and policy.

NOTES TO THE ACCOUNTS (continued)**Debtors and Prepayments**

The main prepayment included in the accounts is in respect of the payment made, in late August 2025, to the Methodist Church Centrally being the value of monthly Ministerial Stipend due to the Circuit Ministers on 1 September 2025, and payable in advance by Circuits.

Creditors

Creditors relate to unpaid invoiced expenditure on 31 August 2025 and provisions for amounts likely to become payable associated with year to 31 August 2025 accounting period.

4. Donations

Donations for 2024/25 year comprise mainly of two grants of £30,000 received from BEH District in support of ministerial expenses of which one was received for 2023/24 so taken back as a Debtor.

5. Income from monetary investments

This comprises funds deposited with Central Finance Board (CFB) and Trustees for Methodist Church Purposes (TMCP).

6. Assessments on churches

Each Circuit church is assessed for a yearly contribution towards meeting the costs of the Circuit's operations, including the payment of Ministerial costs and the Circuit's annual assessment in respect of the Beds, Essex & Herts Methodist District and the Methodist Connexion. The amount assessed on each church is considered and agreed annually by the Finance and Resources Committee and confirmed at the summer Circuit Meeting.

7. Capital receipts for the Closure of Trinity Methodist Church

There were no Capital receipts during the year of 2024/25.

8. Grants (expenditure)

The principal grants made during the year were:

- £5,000 to Dovercourt Mission worker (from Circuit Model Trust Fund)
- £12,000 to Emmanuel Walton Church (from Circuit Model Trust Fund)
- £750 to Dovercourt Central Church (from 13775 Various Bequests)
- £9,097 to Frinton Methodist Church (from Circuit Model Trust Fund)
- £5,000 to Great Bentley Methodist Church (from Circuit Model Trust Fund)
- £2,000 to Manningtree Methodist Church (from Circuit Model Trust Fund)
- £1,000 to Emmanuel Walton Church (from Circuit Model Trust Fund)
- £4,724.68 to Holland Methodist Church (from Circuit Model Trust Fund)
- £16,000 to Great Holland Methodist Church (from Circuit Model Trust Fund)

9. Salary and related costs

In Connexional year 2024-25 the Circuit had 2 full time Presbyters and 1 Deacon (2023/24 - 2 Presbyters and 1 Deacon), together with one full time Administrator. The Circuit is required to pay "employer" contributions to the Methodist Ministers Pension Scheme in respect of all Presbyters. The pension scheme is controlled and administered by The Methodist Church centrally. A home telephone and broadband connection is provided solely for use on Circuit business and travel costs are reimbursed against expense claims.

NOTES TO THE ACCOUNTS (continued)

-

The Ministers' Manses provided by the Circuit and the Circuit maintains and insures the properties. The value of Council Tax and Water Charges are shown below but these regarded by HMRC as being "Benefits in Kind".

	2024/25	2023/24
	£	£
Stipend and Salaries	124,252.00	139,432.55
Prebyter Travel	6,877.51	7,217.71
Manse Bills	<u>17,026.10</u>	<u>14,873.35</u>
TOTAL	<u>148,155.61</u>	<u>161,523.61</u>

10. Property Maintenance

The maintenance costs of properties, shown as expenses incurred by the General Fund, relate to the costs of insurance for Circuit Manses, utilities costs on vacant manses whilst being or awaiting refurbishment. The cost of repair and maintenance for the Circuit Manses are met from a General Funds. These costs include Quinquennial inspection expenses.

11. Connexional and District Assessments

These Assessments are calculated to reflect the number of Church members and the staffing of the Colchester Circuit in proportion to the total numbers within the Beds, Essex & Herts Methodist District. 50% of the assessment is calculated using membership and 50% using staffing levels.

Each 1st September, the Beds, Essex & Herts District takes an annual levy on Circuit Model Trust funds held by TMCP for the purposes of the District Advance Fund.

12. Office Expenses

	2024/25	2023/24
	£	£
General Office	5,273.38	6,282.68
Insurance (Premises)	<u>14,353.73</u>	<u>0.00</u>
TOTAL	<u>19,627.11</u>	<u>6,282.68</u>

13. Other outgoings

	2024/25	2023/24
	£	£
Professional Fees (Accounts and Solicitors)	14,388.52	7,013.10
Investment Expenses	6,541.56	2,805.23
Other Expenses	<u>7,548.07</u>	<u>2,995.46</u>
TOTAL	<u>28,478.15</u>	<u>12,813.79</u>

NOTES TO THE ACCOUNTS (continued)**14. Fixed Assets**

At 31 August 2025 the Tendring Circuit possessed:

- 4 Manses of which 1 is currently for sale and expected to complete before the end of 2025.
- 1 church at Ardleigh which is awaiting sale

The Trustee for Methodist Church Purposes (TMCP) is the legal owner and custodian trustee of all Methodist Trust property, Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for day- to- day management of trust property. TMCP ensure that, through providing advice and acting under their direction, the local Managing Trustees comply with Charity law and Methodist law and polity as determined by the Methodist Conference.

	Land £	Equipment and Fittings	Trinity £	Manses £	TOTAL £
Cost					
Brought forward from 2023/24	385,000	-	6,034,422	1,101,033	7,520,455
Increase in Value	-		211,118	452,131	663,249
Disposal		-			-
Carried forward 2024/25	385,000	-	6,245,540	1,553,164	8,183,704
Depreciation					
Opening balance	-	-	-	-	-
Depreciation eliminated	-	-	-	-	-
Charge for year	-	-	-	-	-
Closing balance	-	-	-	-	-
Net book value					
Opening balance	385,000	-	6,034,422	1,101,033	7,520,455
Closing balance	385,000	-	6,245,540	1,553,164	8,183,704

15. Debtors

	2024/25 £	2023/24 £
Stipend Prepaid	13,343.26	10,399.90
Grant	0.00	30,000.00
Capital Receipts	0.00	7,800.23
Assessments not received in year	355.00	3,101.25
Other Receivables	237.00	0.00
TOTAL	13,935.26	51,301.38

NOTES TO THE ACCOUNTS (continued)**16. Cash and Investments**

Cash balances are held in bank accounts and a deposit account at Central Finance Board of methodist church, as well as cash funds within Trustees for Methodist Purposes. Balances may be moved between the deposit and investments, in order to meet the ongoing requirements of the Circuit.

Investments are held by Circuit funds, as shown on the balance sheet. These investments are in unitised funds with Trustees for Methodist Purposes, in line with the investment principles of Methodism.

17. Creditors (due within one year)

	2024/25	2023/24
	£	£
Professional Fees	1,400.00	1,400.00
Staff Expenses	726.09	778.16
Property/Other Accruals	<u>2,477.39</u>	<u>485.00</u>
TOTAL	<u>4,603.48</u>	<u>2,663.16</u>

NOTES TO THE ACCOUNTS (continued)

18. Analysis of Fund Balances

Reconciliation of Movement in Funds

	As at 1 September 2024 £	Income £	Expenses £	Investment Change £	Transfers £	As at 31 August 2025 £
Unrestricted Funds						
General Fund (incl property)	1,566,230.04	152,465.00	-302,297.38	452,131.00	131,020.14	1,999,548.80
Trinity Building	6,034,422.00	0.00	0.00	211,118.00	0.00	6,245,540.00
						<u>8,245,088.80</u>
11088 CMTF	800,522.31	21,901.21	-108,712.55	-7,862.94	-130,000.00	575,848.03
13797 Various Bequests	4,320.80	202.31	-14.04	0.00	-188.27	4,320.80
14559 Various Bequests	2,865.38	136.69	-9.31	0.00	0.00	2,992.76
21999 Audrey Harris	24,424.16	1,165.01	-79.38	0.00	0.00	25,509.79
TOTAL	8,432,784.69	175,870.22	-411,112.66	655,386.06	831.87	8,853,760.18
Restricted Funds						
12945 Sale of Land	15,997.14	291.09	-51.99	309.52	-239.10	16,306.66
12945A Sale of Land	3,476.97	73.50	-11.30	6.41	-62.20	3,483.38
13775 Various Bequests	1,208.98	15.65	-753.93	8.83	0.00	479.53
18986 E A Bugg Bequest	3,930.58	77.14	-12.77	93.72	0.00	4,088.67
19526 Caretaker House	4,445.45	72.44	-13.75	109.21	0.00	4,613.35
1996 - M Carrington Bequest	40,943.77	1,137.02	-133.07	397.94	0.00	42,345.66
887 Anon Gift	6,727.63	277.30	-21.86	7.60	0.00	6,990.67
Trinity Hope	38,100.43	9,944.50	-12,090.77	0.00	-8,977.82	26,976.34
Trinity General	-4,721.85	24,278.27	-32,338.23	0.00	8,977.82	-2,769.99
TOTAL	110,109.10	36,166.91	-45,427.67	933.23	-301.30	101,480.27
Endowment Funds						
13679 L Nunn	26,239.02	499.33	-85.28	376.10	-414.05	26,615.12
15041 Circuit Fund	6,527.49	137.73	-21.21	12.05	-116.52	6,539.54
TOTAL	32,766.51	637.06	-106.49	388.15	-530.57	33,154.66
	8,575,660.30	212,674.19	-456,646.82	656,707.44	0.00	8,988,395.11

An analysis of balance sheet lines allocated to fund type is provided on the face of balance sheet.

Unrestricted

General Funds

This is used at the discretionary use of the Trustees in the furtherance of the general objectives of the Circuit and where funds have not been designated for other purposes. The vast majority of the total General Fund is held as freehold properties, being manses for Ministers and churches under the control of the Circuit with the remainder in cash accounts.

Unrestricted Circuit Model Trust fund

Trust 11088 Tendring Circuit Model Trust Fund. This trust is Model Trust Capital as defined in standing order 915 (2) (i) made up of proceeds of sale from model trust properties. This trust is subject to standing order 955 which mean that it has to pay an annual contribution to the District Advance Fund.

Unrestricted Trust 21999 'Audrey Harris' and Trust 14559 'Various Bequests'

These are 'B' type Trusts, which means there are no restrictions attached to either Trust.

NOTES TO THE ACCOUNTS (continued)**Unrestricted Trust 13797 'Various Bequests'**

This is a 'B' type Trust, which means there are no restrictions attached to it.

Restricted Funds:**12945 Sale of Land and 12945A Sale of Land**

Two trusts being a division of one sum of money which arose from sale of the Lawford site in 1981. At the time some of the proceeds went into the Circuit Model Trust Fund No 11088 but the rest was treated as the sale of an investment property with interest being available to the Circuit.

The funds in this trust can be used towards a project or other approved expenditure.

19526 Caretaker House

Trust 19526 is an 'M' type Trust, meaning it was created to deposit the proceeds from the sale of a Caretaker's house at Great Oakley Methodist Church in 2001. TMCP inform us this is unrestricted.

13775 - Various Bequests

This trust is made up of a number of bequests over the years since 1984. There are Model Trust Capital and the funds can be used towards approved expenditures or property projects of Old Colwyn Methodist Church.

1996 – M Carrington Bequest

This trust was established in 1940, the Will Document was damaged when our office was fire-bombed in the Second World war. What we can see from the paperwork which survives, is that the bequest of about £200 was left to the Circuit to be used for any Chapel building schemes of the Clacton-on-Sea Circuit.

18986 E A Begg Bequest

This trust was established by the will of Edgar Archibald Begg, in the sum of £ 17,726.38 in December 1999. The Will states, "To the trustees of the Zion Methodist Chapel absolutely for the general purposes of the chapel". As the Zion Methodist Church was closed the Circuit decided that the bequest should go to the Circuit. This is Model Trust Capital and the funds can be used towards approved expenditures or property purposes.

Restricted Trust 887 'Anonymous gift'

This is a 'C' type Trust, meaning it is restricted and where the capital is available for 'evangelistic work at Great Clacton, or throughout the circuit at the discretion of the Managing Trustees'.

Endowment Funds**Endowment Fund - 15041 circuit fund**

Trust 15041 Circuit Account – in 1976 a sum of £ 1,500 was raised or subscribed or given (the correspondence does not indicate the precise source) with the intention that it would form a "permanent Endowment" to provide an annual income to help meet the running expenses of the circuit. Nonetheless the circuit treasurer Mr Ernest Bailey at that time suggested that if it was absolutely necessary the capital could be realised for the support of the circuit.

NOTES TO THE ACCOUNTS (continued)

Endowment Fund - 13679 L Nunn

Trust 13679 Lilian Nunn Bequest – This bequest is a permanent endowment given in 1984 stating:

“the annual income arising from the same shall be paid from time to time to the Superintendent Minister of the Circuit in the Connexion in which the Methodist Chapels at St. Osyth, Jaywick, Thorrington, Great Bentley and Rush Green... shall be situated...in order that the same may be divided by him in such proportions as he shall think fit between the Treasurers of the said Chapels or any of them to be applied by such Treasurer in augmentation of the ordinary income thereof”

19. Related Parties

No trustees made donations to the Circuit during the year. All of the Trustees are members of a church in the Circuit and will also be on Church Councils of Circuit churches.

Related parties include the Methodist Conference, the Bedfordshire Essex & Hertfordshire Methodist District, and other circuit churches. No remuneration was paid to any Trustee during the financial period.

Reimbursement of expenses to Circuit Trustees amounted to £7,537 during the period 2024/2025 (2023/24 - £7,493).

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF TENDRING METHODIST CIRCUIT

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2025.

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 Trust's accounts carried out under section 145 of the 2011 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.

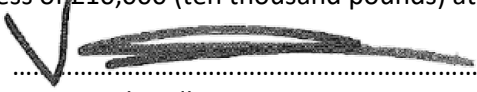
Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have not obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner

Name of independent examiner: Vincent P Chandler

Relevant professional qualification of independent examiner: FCA, FCCA

Name of firm: Moore Green, Chartered Accountants

Address: 22 Friars Street, Sudbury, Suffolk, CO10 2AA

Date: 10.03.2026.....

Accounts

TENDRING METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1140466

BEDS, ESSEX AND HERTS DISTRICT

CIRCUIT NUMBER 34/7

FINANCIAL STATEMENTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31/08/2024

Tendring Circuit Office
c/o Emmanuel Church
New Pier Street
Walton on the Naze
Essex
CO14 8EB

*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

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*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

This report has been prepared in accordance with the requirements of the SORP applicable to charities.

Aims and organisation

The Circuit's Mission is to work together as a Circuit to encourage and enable its members to speak the Good News of God's love; to share in worship; and to serve the communities in which they are set.

The charity objective is to act as a resource provider for the Methodist Church within the administrative district of Tendring.

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

In Tendring this manifests as:

- a) The provision of regular public acts of worship, which are resourced and organised through the Circuit, encouraging all in their faith and open to everyone.
- b) The teaching of Christianity through sermons, courses and small groups.
- c) The resourcing of pastoral work including visiting the sick and bereaved.
- d) Being a presence in the community with some midweek services in churches and services in care homes.
- e) Taking religious assemblies in local schools.
- f) Promotion of Christianity through the staging of events and services.
- g) Provision of chaplaincy services as required.
- h) Provision of chaplaincy services to Alexandra House, Marine Parade, Dovercourt.
- i) Pastoral work including occasional offices and meeting people individually to offer pastoral support.
- j) The Circuit produces a preaching plan every 3 months to ensure regular acts of worship take place at each of the 13 Methodist churches, 3 Local Ecumenical Partnerships and the Methodist Home for the Aged in its geographical area.

Public Benefit:

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Our policy is particularly to work with deprived communities in Clacton and Jaywick and to this end we employ a Deacon working full time in these communities.

We have aspirations to employ a part time youth worker.

We are contributing to the funding of a Community Worker in Dovercourt.

All our churches serve the communities around them in a variety of ways. Some for the youth and/or elderly; others amongst the homeless and vulnerable.

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.

There is a Manse Sub-committee for the oversight of Circuit residential property.

There is a Sales Sub-committee for the oversight of the sale of Circuit property.

There is a Finance Sub-committee.

There is a Circuit Safeguarding Group.

There is a Circuit Invitation Committee.

Administrative Details of Charity

Full name of charity Tendring Methodist Circuit

Registration Charity Number 1140466

Date of registration 28 February 2011

Main communication address: Tendring Circuit Office
Emmanuel Church
New Pier Street
Walton-on-the-Naze
Essex
CO14 8EB

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

Full membership is on page 10 of this report.

Circuit Ministers and Officers during 2023/24:

Active Circuit Ministers Rev Thomas Osborne (Superintendent)
Rev Steven Sutton
Deacon Angela Shereni
Rev Trevor Hahn (URC minister Authorised to Serve in the Methodist Church as a Presbyterian)

Circuit Stewards Mrs M Woods
Mr A Merriday
Mrs Denise Raven
Mrs Hazel McLaughlin

Circuit Treasurer *None – the Circuit Stewards have shared responsibility for Circuit finances*

Circuit Book-keeper *Miss Deborah West (from February 2024)*

Circuit Lay Staff	Circuit Manager	<i>Mr Colin Tucker (until August 2024)</i>
	Circuit Administrator	<i>Mrs Jackie Cannon (until May 2024)</i>
	Circuit Finance Officer	<i>Mr Alistair Jenkins (until February 2024)</i>

Professional Service Providers

Independent Auditors:	Moore Green Chartered Accountants, 22 Friars Green, Sudbury Suffolk CO10 2AA
Investment managers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
Current accounts:	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
Property Management:	None Currently
Solicitor:	Capsticks LLP, Toronto Square, Toronto Street, Leeds LS1 2HJ

Risk Management

Risks are identified by the Circuit Leadership Team and its sub committees, with professional advice taken as required.

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

The Circuit has adopted a Safeguarding Policy and ensured that individual churches produce their own policies and have safeguarding officers in place. The Circuit ensures that safeguarding training is provided by a Circuit Trainer.

Reserves Policy

The Reserves Policy for the Tendring Circuit is to hold a sum equivalent to at least 3 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manse and / or to be able to continue, in the short term, funding planned activities in the event of the closure of a large church or an inability to raise the full Circuit Assessment from churches.

As part of our forward planning, expenditure forecasts are prepared looking 5 years ahead. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for 3 Presbyters and a Deacon and 2 part time assistants and our contribution to the District.

Safeguarding

Every person has a value and dignity which comes directly from the creation of people 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, young person or vulnerable adult 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 Tendring 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 Tendring 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.

Review of the year

The year 2023/24 was a year of mixed consolidation and change. In terms of consolidation, we continued to have the same principal leadership for the full year, with consistency of ministry and stewardship. We were also able to bring a new Steward on board ahead of this financial year, so were operating with the expected full complement of 4. To build on this, the Circuit also began the process of exploring the use of subgroups for various parts of Circuit life, to ensure a wider breadth of involvement and use of expertise amongst our trustees. We also continued to explore how our reserves could be best used properly to support the mission of those churches remaining in the Circuit.

Unfortunately, the Circuit also faced some further changes. This included both the departure of staff to new roles and retirement, and the closure of a further congregation – Trinity, Clacton. In the case of Trinity, the decision was made not to immediately sell but to explore possibilities for future use that would be of benefit both to the work of the Circuit and to the local community in Clacton.

In spite of the upheaval of the past few years, those churches remaining within the Circuit have generally seen positive developments, with several seeing increased membership beyond simple transfer of those moving from closed churches, and the Circuit is pleased to be in a position to offer both ministerial and financial support to these churches to ensure their mission continues to bear fruit.

Income trends

Income-wise, this year was one of mixed blessings. In one sense, we have had a significant uplift in income, in terms of both financial and buildings assets. This is because the closure of Trinity, Clacton, as a Local Church saw managing trusteeship of its property to the Circuit – including monies of £43,754 and a building valued for insurance purposes at just over £6million. While this is income for the Tendring Circuit, it is

property that remains under the custodial trusteeship of Trustees for Methodist Church Purposes (TMCP) and is therefore a transfer of management within the Methodist family – a normal process in the context of churches closing. What is unusual in this case is that the property has not been immediately sold, meaning the income, while large, is principally tied up in capital assets, and the monies transferred are, in-large part, to be used for the ongoing maintenance of the building and the running of the Hope@Trinity project based there, which works with the homeless and financially vulnerable in the Clacton-on-Sea area.

Alongside this significant transfer, the Circuit also received the bonus late in the financial year of a return of £50,000 previously donated to the Methodist Ministers Pension Scheme (MMPS) Reserve Fund. In 2021 Conference had appealed to various Methodist bodies, including Circuits, to make voluntary contributions to the MMPS Reserve Fund following an appraisal that indicated it was sitting at below the recommended levels of funds. However, a change to the risk levels of investments by the Fund, and a reappraisal in 2023, indicated the Fund was now in surplus and so Methodist Conference in July 2024 made the decision to have the voluntary contributions returned to those who had donated. As Tendring had originally donated the £50,000 from its reserves, this means that while it rightly shows as income this year, it can also be considered as reserves that had temporarily been held in the MMPS Reserve Fund rather than the usual reserve funds held by TMCP.

Beyond this, the Circuit's principal income for operational costs related to the Circuit Assessments paid by the Local Churches plus interest and dividends generated through TMCP and the Central Finance Board of the Methodist Church. This means that, while as a one off we saw significant income in our accounts, the long-term trend continues to be one of deficit budgeting for the time-being.

At the same time, the Circuit continues to be grateful for a grant of £30,000 per year over 5 years (beginning last year) from the BEH District Grants Committee to support the work of the Deacon.

Looking to the future, it is hoped that Trinity will generate income, either because of its regeneration into a used space, or through disposal.

Expenditure trends

Stipends continue to increase each financial year, in line with Conference-approved policies.

Continued expenditure on the manses has continued, and it is anticipated that the coming year will include further costs in this area. At the same time, the Circuit is also undertaking a strategic review of its manses and anticipates future sales and purchases that should hopefully have a long-term positive impact on such expenditures – including building a small reserve to be used specifically for manse maintenance.

In the short-term, Trinity will require expenditure having been placed into Circuit Managing Trusteeship. Discussions are currently ongoing as to what the future of the building is, and expenditure could be quite significant. However, this would be missional expenditure and would be covered from a mix of available reserves and grant funding from church and secular bodies.

Looking to the future, it is hoped that mission plans across the Circuit will see a growth in project funding as an area of expenditure, as the Circuit trustees look to spend the now significant reserves on activities that further the charitable objectives.

Fund balances

As at 31 August 2024 the total funds of the Circuit were £8,575,660, an increase of £6,238,469. This is the net of a gain on receiving the property and monies of Trinity Methodist Church, Clacton of £6,034,422 and £43,754 respectively. A refund of £50,000 for the Ministers Pension, and a surplus on TMCP Investment Income and Gains of investment Less Admin Expenses of £86,344 and a surplus other activity of £23,949.

Plans for 2024/25

Planning for the 2024/25 year focuses on the following particular matters:

- preparation for a change of Superintendent from September 2025;
- the development of subgroups to oversee work in a range of areas in Circuit life;
- the need of the Circuit to have a coherent mission-funding policy that enables the Circuit to appropriately support Local Churches who understand their local mission and the needs of their local community;
- the disposal of one further vacant building (Ardleigh) by public sale;
- the recruitment of new Circuit Officers – in particular a new Admin Officer to oversee both general administration and work related to properties;
- continuing to support the work of the URC Church-Related Community Worker at Dovercourt Central, including more direct Circuit input in his oversight committee;
- the implementation of appropriate financial processes and policies to ensure the Circuit finances are properly managed and understood.

Policy on Grant making

The Circuit Grant policy continues to be under review, and it is hoped that it will be significantly revised during the 24/25 financial year. Currently the following guides grant-giving decisions by the Circuit Meeting.

The Circuit Model Trust Fund had a balance at the year-end of £800,522. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership Team has drawn up a set of ground rules within the Circuit Strategic Plan, which has been adopted by the Circuit Meeting, to ensure grants made from the Circuit Funds are used effectively for mission and capital works. The ground rules are set out below:

- 1) All applications to Circuit Meeting or Ministers for new or continuing ventures or finance must show viable mission.
- 2) Priority will be given to Grant applications for new work to develop the impact on the community, satisfying one or more of the following criteria in line with District Policy and adopted locally.
 - a) Work with children, young people and those in the 25 to 40 age group (the group where we have the least representation in our membership and where committed people can make the biggest impact in the Church and upon their own families.)
 - b) New ways of being church
 - c) Mission initiatives
 - d) Ecumenical initiatives
 - e) Community based initiatives, especially in areas of new housing development
 - f) Rural work with a clear mission imperative:
- 3) Information that will be considered include the viability of the project, ministerial and local human resources required and financial implications
- 4) Criteria for future Circuit finance support will depend upon the state of the building, payment of the circuit assessment and whether adequate car parking is available locally. Grants will not be given for maintenance of buildings. (These criteria indicate to the Circuit meeting that the Circuit investment would be wise and produce positive results in the community)

In the Methodist Churches most of the ground work is done by volunteers advised by their professional staff. Without the work of volunteers, the service provided to the community by the Church would cease since the Circuit does not carry out work on the ground itself; its job is to supply staff, opportunities and encouragement to enable the Local Churches to carry out their mission of worshipping and serving the community around them.

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.

Safeguarding training is a priority within the Circuit and within the individual churches.

Statement of Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

Selected suitable accounting policies and applied them consistently.

Made judgements and estimates that are reasonable and prudent.

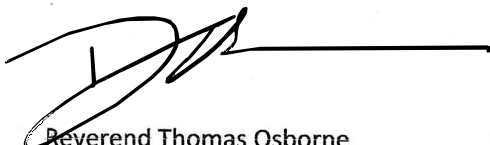
Followed applicable accounting standards.

Prepared the financial statements on the going concern basis.

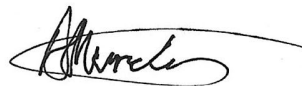
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

Signed on behalf of the Circuit Leadership team on 28th June 2025



Reverend Thomas Osborne
Superintendent Minister



Mr Andrew Merriday
Circuit Steward

LIST OF TENDRING METHODIST CIRCUIT MEETING MEMBERSHIP / TRUSTEES

CIRCUIT OFFICERS and MINISTERS

MINISTERS

Rev T Osborne
Rev S Sutton
Rev T Hahn
Deacon Angela Shereni

SUPERNUMERARY MINISTERS

Rev J Allison
Rev Dr M Cole
Rev D Lang
Rev A Potter

CIRCUIT STEWARDS

Mrs H McLaughlin
Mr A Merriday
Mrs D Raven
Mrs M Woods

CO-OPTED and EX-OFFICIO

Mrs J Allison (Local Preachers Secretary)
Mrs C Scott (Representative to District Synod)
Mrs J Taylor (Representative to District Synod)

CHURCH REPRESENTATIVES

Mr D Bavister
Mrs G Bavister
Mrs A Beeton (from June 2024)
Mrs B Britain
Mr P Bushby
Mrs C Buxton (until March 2024)
Mrs T Bull
Mrs J Chapman
Ms K Collins
Ms J Cool (from June 2024)
Miss J Crawford
Mr B Cuthbertson
Mrs P Denmark (until March 2024)
Mrs L Dickinson (from June 2024)
Mr A Edwards
Ms R Fisher

Mrs E Grenfell-Essam
Ms P Humphries
Ms J Kilby
Mrs M Kimmitt
Mr R Lambelle
Mr L Lay-Flurrie
Mrs C Lacey
Miss A Lott
Ms E Marshall
Mrs M Neal
Mrs M Quartermain
Ms D Setterfield
Mr D Shearmur
Mrs M Stephens
Mt G Sysling
Mr R Taylor
Mr M Tubby
Mrs S Vincent (from June 2024)
Mrs M West (until March 2024)
Miss D West (until March 2024)
Mrs M Whittle
Mrs S Wright

Tendring Circuit

Circuit No 34/7

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un-restricted)	Designated Funds (un-restricted)	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
		£	£	£	£	£	£	£
Income								
1 Donations and legacies	4	30,732.85			66.00		30,798.85	30,500
2 Income from monetary investments	5	2,569.69	32,142.27		2,065.61	804.68	37,582.25	27,217
3 Income from investment properties					227.00		227.00	0
4 Assessments on Churches	6	131,035.50					131,035.50	129,867
5 Capital Receipts	7/8/9	4,499.12	50,000.00		39,254.83		93,753.95	34,660
6 Grants received							0.00	0
7 Other charitable income							0.00	0
8 Total income		168,837.16	82,142.27	0.00	41,613.44	804.68	293,397.55	222,244
Expenditure								
9 Grants and donations	10	1,086.17	14,000.00		5,398.47	719.60	21,204.24	12,713
10 Salaries and associated costs	11	161,522.85					161,522.85	150,299
11 Property maintenance	12	23,253.90			3,931.16		27,185.06	33,538
12 Connexional assessment & model trus	13	34,664.00					34,664.00	36,876
13 District Assessment & Levy	13		55,144.42				55,144.42	49,803
14 Depreciation	16	0.00					0.00	2,819
15 Office expenses	14	10,010.57			92.64		10,103.21	10,325
16 Other outgoings	15	7,019.29	2,427.99		3,281.43	85.08	12,813.79	4,576
17 Total charitable expenditure		237,556.78	71,572.41	0.00	12,703.70	804.68	322,637.57	300,948
18 Gains/(losses) on monetary investments		0.00	48,026.87		6,679.32	2,915.31	57,621.50	-5,491
19 Gains/(losses) on investment properties			0.00				0.00	122,874
20 Net income/(expenditure)		-68,719.62	58,596.73	0.00	35,589.06	2,915.31	28,381.48	38,678
21 Transfers between funds		110,000.00	-110,000.00				0.00	0
Transfer from External Fund		6,034,422.00					6,034,422.00	0
22 Other gains/(losses)		175,666.00					175,666.00	
23 Net movement in funds		6,251,368.38	-51,403.27	0.00	35,589.06	2,915.31	6,238,469.48	38,678
24 Total funds brought forward		1,380,894.00	851,925.58	0.00	74,520.04	29,851.20	2,337,190.82	2,298,512
25 Total funds carried forward		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	2,337,190

Balance Sheet as at 31 August 2024

Notes	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	16	7,520,455.00				7,520,455.00	1,310,367
Investment properties						0.00	0
Investments						0.00	0
Total fixed assets		7,520,455.00	0.00	0.00	0.00	7,520,455.00	1,310,367

Current Assets

Debtors & Prepayments	17	43,501.15			7,800.23	51,301.38	10,532
Loans by the Circuit						0.00	0
Investments with TMCP	18	31,610.34	800,522.31		76,730.52	32,766.51	982,258
Central Finance Board Deposits	18	24,873.52				24,873.52	29,883
Cash at Bank and in hand	18	14,485.53			25,578.35	40,063.88	24,091
Total current assets		114,470.54	800,522.31	0.00	110,109.10	32,766.51	1,046,764

Current liabilities

Creditors (due in under 1 year)	19	2,663.16				2,663.16	19,940
Grants payable within 2024-5						0.00	0
Total current liabilities		2,663.16	0.00	0.00	0.00	2,663.16	19,940
Net current assets/liabilities		111,807.38	800,522.31	0.00	110,109.10	32,766.51	1,026,824

Total assets less current liabilities		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	2,337,191
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Long term liabilities (due after more than one year)								
Grants payable after 2023-24							0.00	0
Loans to the Circuit							0.00	0
							0.00	0
Net assets		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	2,337,191

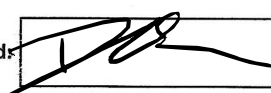
Funds of the Circuit

General Fund (Unrestricted)	20	7,632,262.38				7,632,262.38		1,380,894
Circuit Model Trust Fund (Unrestricted)	20		800,522.31			800,522.31		851,926
Designated Funds (Unrestricted)				0.00		0.00		0
Total Unrestricted Funds						8,432,784.69		2,232,820
Restricted Funds	20				110,109.10	110,109.10		74,520
Endowment Funds	20					32,766.51		29,851
Total Funds		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	2,337,191

Circuit Treasurer:

 28/06/25

Approved:

 30/6/25

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) issued in October 2019.

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 and Endowment funds are those held for a narrower purpose, which is defined within the trust and details of each material fund are disclosed in note 18 to these accounts. Any funds may be represented by cash held and also investments (as explained at note 16).

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost, professionally suggested current market values of property in use and allowing for potential direct selling costs. The accruals basis has been followed 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 proceeds, the trustees are sure the monies will be received, and value can be measured with sufficient reliability. In accordance with the Charities SORP (FRS102) the value of time given by volunteers is not recognised.

Expenditure

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

VAT

Since the circuit is not registered for VAT, input VAT is charged as an expense with the related expense.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. All properties are freehold, and the estimated land component of all properties is indicated in note 14 to the accounts. No depreciation is provided on buildings since the Trustees consider the current residual fair value of the manse buildings and other properties to be not less than their current value. Any depreciation would not be material. The properties were valued by external inspection at September 2021. Depreciation of Fixtures and Fittings has been charged at a rate of 10% straight line. [previously not]

Investments

Apart from a Cash Deposit Account with CFB, which is available at call, the Circuit has restricted investments in funds managed by TMCP, in accordance with Methodist principles and policy.

NOTES TO THE ACCOUNTS (continued)**Debtors and Prepayments**

The main prepayment included in the accounts is in respect of the payment made, in late August 2023, to the Methodist Church Centrally being the value of monthly Ministerial Stipend due to the Circuit Ministers on 1 September 2023, and payable in advance by Circuits.

Creditors

Creditors relate to unpaid invoiced expenditure on 31 August 2024 and provisions for amounts likely to become payable associated with year to 31 August 2024 accounting period.

4. Donations

Donations during 2023/24 year comprise mainly a grant of £30,000 received from BEH District in support of ministerial expenses which was received in 2024/25 so brought in as a Debtor.

5. Income from monetary investments

This comprises funds deposited with Central Finance Board (CFB) and Trustees for Methodist Church Purposes (TMCP).

6. Assessments on churches

Each Circuit church is assessed for a yearly contribution towards meeting the costs of the Circuit's operations, including the payment of Ministerial costs and the Circuit's annual assessment in respect of the Beds, Essex & Herts Methodist District and the Methodist Connexion. The amount assessed on each church is considered and agreed annually by the Finance and Resources Committee and confirmed at the summer Circuit Meeting.

7. Capital receipts for the Closure of Trinity Methodist Church

During the year 2023/24, the Local Church of Trinity, Clacton ceased worship in November 2023 and the following accounting balances transferred into Tendring Circuit but need to be transferred into their respective restricted funds. These mark a transfer of significantly larger funds to the Circuit than are usual in the closure of a Local Church, related to the reality that the closure related to lack of available officers than to lack of finances, as well as the existence of the Hope@Trinity project which attracted focused, and therefore restricted, income:

	£
Refund of Donation to Pension Reserve Fund	50,000.00
ECC Grant (PHAB)	7,231.13
Hope Administrator	20,000.00
Phase 3	766.27
TMCP Children's Work	90.17
Trinity's Gift Aid	3,367.03
CFB	178.32
TMCP 13797	4,320.80
Disadvantaged Fund	392.47
PT Food	2,653.41
General Trinity Funds	4,754.35
TOTAL	93,753.95

NOTES TO THE ACCOUNTS (continued)**8. Fixed Asset transfer from the closure of Trinity Methodist Church**

As noted above, during the year 2023/24, Trinity, Clacton, closed and transferred all of its property to the Tendring Circuit. As well as the capital receipts noted at 7 above, this also included the transfer of the managing trusteeship for the building and land that were originally Trinity's. This resulted in an increase to the value of the Circuit's fixed assets of £6,034,422 – the valuation of the Trinity site on Pier Avenue, Clacton-on-Sea. This is reflected in 16 below.

9. Refund of Donation to Pension Reserve Fund.

In 2021 the Methodist Conference requested various Methodist bodies, including Circuits, consider making a voluntary donation to the Methodist Ministers Pension Scheme Reserve Fund, which had then recently be valued at below the level required by relevant authorities. However, following changes in investment policy by the Fund and a revaluation in 2023, the Conference decided that those donations could be returned to those who had responded to the earlier request as the Fund was now in significant surplus. Having donated £50,000 in 2021, the Circuit therefore received a refund of £50,000 from the Reserve Fund as part of its income in the 2023/24.

10. Grants (expenditure)

The principal grants made during the year were:

- £4,000 to Dovercourt Mission worker (from Circuit Model Trust Fund)
- £10,000 to Holland Methodist Church (from Circuit Model Trust Fund)
- £5,000 to Manningtree Methodist Church (from 13775 Various Bequests)
- £924 to Great Holland Methodist Church for Walk and Talk Mission (887 Anon gift)

11. Salary and related costs

In Connexional year 2023-24 the Circuit had 2 full time Presbyters and 1 Deacon (August 2023 — 2 Presbyters and 1 Deacon). The Circuit is required to pay "employer" contributions to the Methodist Ministers Pension Scheme in respect of all Presbyters. The pension scheme is controlled and administered by The Methodist Church centrally. A home telephone and broadband connection is provided solely for use on Circuit business and travel costs are reimbursed against expense claims.

The Ministers' Manses provided by the Circuit and the Circuit maintains and insures the properties. The value of Council Tax and Water Charges are shown below but these regarded by HMRC as being "Benefits in Kind".

	2023/24	2022/23
	£	£
Stipend and Salaries	139,432.55	133,083
Presbyter Travel	7,217.71	7,092
Manse Bills	14,873.35	10,124
TOTAL	161,522.85	150,299

12. Property Maintenance

The maintenance costs of properties, shown as expenses incurred by the General Fund, relate to the costs of insurance for Circuit Manses, utilities costs on vacant manses whilst being or awaiting refurbishment. The cost of repair and maintenance for the Circuit Manses are met from a General Funds. These costs include Quinquennial inspection expenses.

NOTES TO THE ACCOUNTS (continued)**13. Connexional and District Assessments**

These Assessments are calculated to reflect the number of Church members and the staffing of the Colchester Circuit in proportion to the total numbers within the Beds, Essex & Herts Methodist District. 50% of the assessment is calculated using membership and 50% using staffing levels.

Each 1st September, the Beds, Essex & Herts District takes an annual levy on Circuit Model Trust funds held by TMCP for the purposes of the District Advance Fund.

14. Office Expenses

	2023/24	2022/23
	£	£
General Office	6,282.68	6,275
Insurance (Premises)	3,820.68	4,050
TOTAL	10,103.36	10,325

15. Other outgoings

	2023/24	2022/23
	£	£
Professional Fees (Accounts and Solicitors)	7,013.10	1,400
Investment Expenses	2,805.23	2,594
Other Expenses	2,995.46	580
TOTAL	12,813.79	4,574

NOTES TO THE ACCOUNTS (continued)**16. Fixed Assets**

At 31 August 2023 the Tendring Circuit possessed:

- 4 Manses of which 1 is not currently used but is being prepared for letting and
- 1 church at Ardleigh which is awaiting sale

The Trustee for Methodist Church Purposes (TMCP) is the legal owner and custodian trustee of all Methodist Trust property, Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for day- to- day management of trust property. TMCP ensure that, through providing advice and acting under their direction, the local Managing Trustees comply with Charity law and Methodist law and polity as determined by the Methodist Conference.

	Land £	Equipment and Fittings	Trinity £	Manses £	TOTAL £
Cost					
Brought forward from 2022/23	385,000	28,186	-	900,000	1,313,186
Increase in Value	-		6,034,422	201,033	6,235,455
Disposal		28,186			28,186
Carried forward 2023/24	385,000	-	6,034,422	1,101,033	7,520,455
Depreciation					
Opening balance	-	2,819	-	-	-
Depreciation eliminated	-	2,819	-	-	-
Charge for year	-	-	-	-	-
Closing balance	-	-	-	-	-
Net book value					
Opening balance	385,000	25,367	-	900,000	1,310,367
Closing balance	385,000	-	6,034,422	1,101,033	7,520,455

17. Debtors

	2023/24 £	2022/23 £
Stipend Prepaid	10,399.90	10,222
Grant	30,000.00	0
Capital Receipts	7,800.23	0
Assessments not received in year	3,101.25	
Other Receivables	0.00	310
TOTAL	51,301.38	10,532

NOTES TO THE ACCOUNTS (continued)

18. Cash and Investments

Cash balances are held in bank accounts and a deposit account at Central Finance Board of Methodist church, as well as cash funds within Trustees for Methodist Purposes. Balances may be moved between the deposit and investments, in order to meet the ongoing requirements of the Circuit.

Investments are held by Circuit funds, as shown on the balance sheet. These investments are in unitised funds with Trustees for Methodist Purposes, in line with the investment principles of Methodism.

19. Creditors (due within one year)

	2023/24	2022/23
	£	£
Professional Fees	1,400.00	1,400
Staff Expenses	778.16	1,980
Property/Other Accruals	485.00	16,560
TOTAL	2,663.16	19,940

20. Analysis of Fund Balances

Reconciliation of Movement in Funds

	As at 1 September 2023	Income	Expenses	Investment Change	Transfers	As at 31 August 2024
	£	£	£	£	£	£
Unrestricted Funds						
General Fund (incl property)	1,354,933.14	163,113.69	-237,482.79	175,666.00	110,000.00	1,566,230.04
21999 Audrey Harris	23,234.99	1,255.39	-66.22	0.00	0.00	24,424.16
14559 Various Bequests	2,725.87	147.28	-7.77	0.00	0.00	2,865.38
13797 Various Bequests	0.00	4,320.80	0.00	0.00	0.00	4,320.80
Trinity Building	0.00	0.00	0.00	0.00	6,034,422.00	6,034,422.00
11088 CMTF	851,925.58	82,142.27	-71,572.41	48,026.87	-110,000.00	800,522.31
TOTAL	2,232,819.58	250,979.43	-309,129.19	223,692.87	6,034,422.00	8,432,784.69
Restricted Funds						
12945 Sale of Land	14,367.69	351.01	-351.01	1,629.45	0.00	15,997.14
12945A Sale of Land	3,227.62	97.61	-97.61	249.35	0.00	3,476.97
19526 Caretaker House	3,895.01	83.28	-10.69	477.85	0.00	4,445.45
13775 Various Bequests	5,762.21	110.03	-5,016.42	353.16	0.00	1,208.98
1996 - M Carrington Bequest	36,676.23	1,069.39	-104.53	3,302.68	0.00	40,943.77
18986 E A Bugg Bequest	3,445.47	84.84	-9.82	410.09	0.00	3,930.58
887 Anon Gift	7,145.81	269.45	-944.37	256.74	0.00	6,727.63
Trinity Hope	0.00	39,320.83	-1,220.40			38,100.43
Trinity General	0.00	227.00	-4,948.85			-4,721.85
TOTAL	74,520.04	41,613.44	-12,703.70	6,679.32	0.00	110,109.10
Endowment Funds						
13679 L Nunn	23,792.46	621.64	-621.64	2,446.56	0.00	26,239.02
15041 Circuit Fund	6,058.74	183.04	-183.04	468.75	0.00	6,527.49
TOTAL	29,851.20	804.68	-804.68	2,915.31	0.00	32,766.51
TOTALS	2,337,190.82	293,397.55	-322,637.57	233,287.50	6,034,422.00	8,575,660.30

An analysis of balance sheet lines allocated to fund type is provided on the face of balance sheet.

NOTES TO THE ACCOUNTS (continued)**Unrestricted****General Funds**

This is used at the discretionary use of the Trustees in the furtherance of the general objectives of the Circuit and where funds have not been designated for other purposes. The vast majority of the total General Fund is held as freehold properties, being manses for Ministers and churches under the control of the Circuit with the remainder in cash accounts.

Unrestricted Circuit Model Trust fund

Trust 11088 Tendring Circuit Model Trust Fund. This trust is Model Trust Capital as defined in standing order 915 (2) (i) made up of proceeds of sale from model trust properties. This trust is subject to standing order 955 which mean that it has to pay an annual contribution to the District Advance Fund.

Unrestricted Trust 21999 'Audrey Harris' and Trust 14559 'Various Bequests'

These are 'B' type Trusts, which means there are no restrictions attached to either Trust.

Fund received during the year, from Trinity Church, Clacton are as follows:

Unrestricted Trust 13797 'Various Bequests'

This is a 'B' type Trust, which means there are no restrictions attached to it.

Restricted Funds:**12945 Sale of Land and 12945A Sale of Land**

Two trusts being a division of one sum of money which arose from sale of the Lawford site in 1981. At the time some of the proceeds went into the Circuit Model Trust Fund No 11088 but the rest was treated as the sale of an investment property with interest being available to the Circuit.

The funds in this trust can be used towards a project or other approved expenditure.

19526 Caretaker House

Trust 19526 is an 'M' type Trust, meaning it was created to deposit the proceeds from the sale of a Caretaker's house at Great Oakley Methodist Church in 2001. TMCP inform us this is unrestricted.

13775 - Various Bequests

This trust is made up of a number of bequests over the years since 1984. There are Model Trust Capital and the funds can be used towards approved expenditures or property projects of Old Colwyn Methodist Church.

1996 – M Carrington Bequest

This trust was established in 1940, the Will Document was damaged when our office was fire-bombed in the Second World war. What we can see from the paperwork which survives, is that the bequest of about £200 was left to the Circuit to be used for any Chapel building schemes of the Clacton-on-Sea Circuit.

18986 E A Begg Bequest

This trust was established by the will of Edgar Archibald Begg, in the sum of £ 17,726.38 in December 1999. The Will states, "To the trustees of the Zion Methodist Chapel absolutely for the general purposes of the chapel". As the Zion Methodist Church was closed the Circuit decided that the bequest should go to the Circuit. This is Model Trust Capital and the funds can be used towards approved expenditures or property purposes.

NOTES TO THE ACCOUNTS (continued)**Restricted Trust 887 'Anonymous gift'**

This is a 'C' type Trust, meaning it is restricted and where the capital is available for 'evangelistic work at Great Clacton, or throughout the circuit at the discretion of the Managing Trustees'.

Endowment Funds**Endowment Fund - 15041 circuit fund**

Trust 15041 Circuit Account – in 1976 a sum of £ 1,500 was raised or subscribed or given (the correspondence does not indicate the precise source) with the intention that it would form a "permanent Endowment" to provide an annual income to help meet the running expenses of the circuit. Nonetheless the circuit treasurer Mr Earnest Bailey at that time suggested that if it was absolutely necessary the capital could be realised for the support of the circuit.

Endowment Fund - 13679 L Nunn

Trust 13679 Lilian Nunn Bequest – This bequest is a permanent endowment given in 1984 stating: "the annual income arising from the same shall be paid from time to time to the Superintendent Minister of the Circuit in the Connexion in which the Methodist Chapels at St. Osyth, Jaywick Torrington Great Bentley and Rush Green... shall be situated...in order that the same may be divided by him in such proportions as he shall think fit between the Treasurers of the said Chapels or any of them to be applied by such Treasurer in augmentation of the ordinary income thereof"

21. Related Parties

No trustees made donations to the Circuit during the year. All of the Trustees are members of a church in the Circuit and will also be on Church Councils of Circuit churches.

Related parties include the Methodist Conference, the Bedfordshire Essex & Hertfordshire Methodist District, and other circuit churches. No remuneration was paid to any Trustee during the financial period.

Reimbursement of expenses to Circuit Trustees amounted to £7,493 during the period (2023 - £6,581).

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE TENDRING METHODIST CIRCUIT

Opinion

We have audited the financial statements of The Tendring Methodist Circuit (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to the events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for use.

Our responsibilities and the responsibilities of the Trustees with respect to the going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE TENDRING METHODIST CIRCUIT (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Other Matters- previous year financial statements not audited

We draw your attention to the fact that the previous financial statements did not require an audit to be carried out and as such they have not been audited. We have undertaken sufficient steps to ensure audit evidence has been obtained in order to confirm that the opening balances do not contain misstatements that materially affect the current period's financial statements.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE TENDRING METHODIST CIRCUIT

(continued)

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included obtaining an understanding of the legal and regulatory frameworks applicable to the entity and the sector in which they operate. We determined that the most significant laws and regulations were the Charities Act 2011 and general UK laws relating to religious public interest bodies.

We assessed and concluded that the entity's key area was in relation to disclosure of transactions by type of fund to ensure restricted income was treated as such. Specific audit tests were undertaken to review this and ensure transactions were correctly allocated.

We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur. Audit procedures by the engagement team included identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud; understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process; challenging assumptions and judgements made by management in its significant accounting estimates; identifying and testing unusual value entries, in particular any entries posted with unusual account combinations; and assessing the extent of compliance with the relevant laws and regulations. The size of the entity and value of transactions indicated a low level of material risk.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE TENDRING METHODIST CIRCUIT (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Moore Green
Statutory Auditor
22 Friars Street
Sudbury
Suffolk
CO10 2AA

30 June 2025

Moore Green is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Accounts

TENDRING METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1140466

BEDS, ESSEX AND HERTS DISTRICT

CIRCUIT NUMBER 34/7

FINANCIAL STATEMENTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31/08/2023

Tendring Circuit Office
c/o Emmanuel Church
New Pier Street
Walton on the Naze
Essex
CO14 8EB

*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

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*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

This report has been prepared in accordance with the requirements of the SORP applicable to charities.

Aims and organisation

The Circuit's Mission is to work together as a Circuit to encourage and enable its members to speak the Good News of God's love; to share in worship; and to serve the communities in which they are set.

The charity objective is to act as a resource provider for the Methodist Church within the administrative district of Tendring.

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

In Tendring this manifests as:

- a) The provision of regular public acts of worship, which are resourced and organised through the Circuit, encouraging all in their faith and open to everyone.
- b) The teaching of Christianity through sermons, courses, and small groups.
- c) The resourcing of pastoral work including visiting the sick and bereaved.
- d) Being a presence in the community with some midweek services in churches and services in care homes.
- e) Taking religious assemblies in local schools.
- f) Promotion of Christianity through the staging of events and services.
- g) Provision of chaplaincy services as required.
- h) Provision of chaplaincy services to Alexandra House, Marine Parade, Dovercourt.
- i) Pastoral work including occasional offices and meeting people individually to offer pastoral support.
- j) The Circuit produces a preaching plan every 3 months to ensure regular acts of worship take place at each of the 13 Methodist churches, 3 Local Ecumenical Partnerships and the Methodist Home for the Aged in its geographical area.

Public Benefit:

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Our policy is particularly to work with deprived communities in Clacton and Jaywick and to this end we employ a Deacon working full time in these communities.

We have aspirations to employ a part time youth worker.

We are contributing to the funding of a Community Worker in Dovercourt.

All our churches serve the communities around them in a variety of ways. Some for the youth and/or elderly; others amongst the homeless and vulnerable.

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.

There is a Manse Sub-committee for the oversight of Circuit residential property.

There is a Sales Sub-committee for the oversight of the sale of Circuit property.

There is a Finance Sub-committee.

There is a Circuit Safeguarding Group.

There is a Circuit Invitation Committee.

Administrative Details of Charity

Full name of charity	Tendring Methodist Circuit
Registration Charity Number	1140466
Date of registration	28 February 2011
Main communication address:	Tendring Circuit Office Methodist Church, Forge Lane Great Bentley Essex CO7 8GD

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

Full membership is on page 10 of this report.

Circuit Ministers and Officers during 2022/23:

Active Circuit Ministers	Rev Thomas Osborne (Superintendent) Rev Steven Sutton Deacon Angela Shereni Rev Trevor Hahn (URC minister Authorised to Serve in the Methodist Church as a Presbyter)	
Circuit Stewards	Mrs M Woods Mr A Merriday <i>Mrs Denise Raven (from February 2023)</i>	
Circuit Treasurer	<i>None (see review of year explanations)</i>	
Circuit Lay Staff	Circuit Manager	Mr Colin Tucker
	Circuit Administrator	<i>Mrs Jackie Cannon (from April 2023)</i>
	Circuit Finance Officer	<i>Mr Alistair Jenkins (from July 2023)</i>

Professional Service Providers

Independent Examiner:	Vincent Chandler FCA FCCA Moore Green Chartered Accountants, 22 Friars Green, Sudbury SUFFOLK CO10 2AA
Investment managers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
Current accounts:	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
Property Management:	None Currently
Solicitor:	Capsticks LLP, Toronto Square, Toronto Street, Leeds LS1 2HJ

Risk Management

Risks are identified by the Circuit Leadership Team and its sub committees, with professional advice taken as required.

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

The Circuit has adopted a Safeguarding Policy and ensured that individual churches produce their own policies and have safeguarding officers in place. The Circuit ensures that safeguarding training is provided by a Circuit Trainer.

Reserves Policy

The Reserves Policy for the Tendring Circuit is to hold a sum equivalent to at least 3 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 the closure of a large church or an inability to raise the full Circuit Assessment from churches.

As part of our forward planning, expenditure forecasts are prepared looking 5 years ahead. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for 3 Presbyters and a Deacon and 2 part time assistants and our contribution to the District.

Safeguarding

Every person has a value and dignity which comes directly from the creation of people 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, young person, or vulnerable adult 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 Tendring 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 Tendring 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.

Review of the year

The year 2022/23 was an unexpectedly challenging year. Owing to the resignation from office by several volunteers, much of the year was spent with only the minimum number of Circuit Stewards and with no formal Treasurer. This meant that the focus of the Circuit Leadership was on ensuring the necessities occurred, without being able to commit resources to wider planning and processes. Thankfully, partnership with the neighbouring Colchester Circuit enabled us to obtain the services of an incredibly well-experienced financial adviser, Alistair Jenkins, as Circuit Finance Officer from the beginning of July 2023. The principle focus in his initial months has been to properly consolidate our accounts and ensure proper procedures are in place for overseeing and recording financial decisions and processes, work for which the Circuit is exceedingly grateful.

The challenges of the year also included the development of a new Ministry Team, as 1st September 2022 saw both a reduction in staffing (to 3.25 FTE ministers) and a change of two full-time ordained staff – including a Probationer Presbyterian in their initial appointment and so very much learning the role, and a Deacon picking up the work of Hope@Trinity and therefore spending much time simply getting to know the project. This has meant a year of getting to know one another, as well as the two new ministry appointments getting to know the context of Tendring and its churches.

In addition, the role of Circuit Administrator remained vacant until April 2023, when, following a second recruitment drive, Jackie Cannon, was appointed. While joining the team with significant administrative experience, she was not familiar with the workings of Methodism, and therefore she too has needed to spend time learning a new context alongside the work requirements.

All of the above means that the 2022-23 year was not the one that was originally planned for. However, there have been good news stories alongside the challenges. The annual statistics gathered in November 2022 indicated that the total membership across the Circuit was up, despite church closures in 2021-22, and several churches across the Circuit have made more members since then. Alongside this, numerous churches have returned to pre-Covid activities or started new activities to enable engagement with their local communities. Furthermore, the summer saw us dispose of a further property for more than had been originally anticipated, leaving us currently with only one empty chapel to sell.

Income trends

Despite running a deficit budget, the reserves were able to be increased owing to the sale of Gt Clacton chapel.

Unfortunately, no rental income was possible during the 2022/23 year, however it is anticipated that following investment into the Southcliff Park manse, this will begin generating rental income in the second half of the 2023/24 financial year.

The Circuit continues to be grateful for a grant of £30,000 per year over 5 years (beginning this year) from the BEH District Grants Committee to support the work of the Deacon.

Churches have continued to face financial challenges; however all Circuit Assessments have been met this year, and the Circuit Meeting has agreed to begin decreasing the budget deficit with an increase in the total Assessment amount in 2023/24.

Expenditure trends

Stipends continue to increase each financial year, in line with Conference-approved policies but this year the total stipend costs were offset by the reduction of one full-time appointment. The changes in staffing have also meant reductions in expenses, especially in relation to mileages as the new oversight arrangements mean far fewer miles for new team members than for those they replaced.

Following expenditure on the manses due to be occupied by new ministers in 2022, this year has seen expenditure predominantly on the Southcliff manse in order to make it ready to let and begin generating income. This has been significant work, given minimal maintenance was done during the previous occupancy. Some expenditure was also required on the Elmdale Manse, and it is anticipated that in the coming year it is this property that will require the most maintenance expenditure owing to the need to undertake some significant improvements.

Looking to the future, it is hoped that mission plans across the Circuit will see a growth in project funding as an area of expenditure, as the Circuit trustees look to spend the now significant reserves on activities that further the charitable objectives.

Fund balances

As at 31 August 2023 the total funds of the Circuit were £2,337,190, an increase of £38,678. This is the net of a gain on the sale of Great Clacton chapel of £122,874 and a deficit on other activity of £84,196. Net proceeds from the chapel sale has now been invested in TMCP funds in line with other similar funds (see note 18 to the accounts). Market conditions mean the overall return for the year shows as a loss (£5,491) but we anticipate this will reverse in future periods.

Plans for 2023/24

Planning for the 2022/23 year focuses on the following particular matters:

- the need of the Circuit to have a coherent mission-funding policy that enables the Circuit to appropriately support Local Churches who understand their local mission and the needs of their local community;

- the disposal of one further vacant building by public sale;
- the recruitment of new Circuit Officers – in particular a new Property Steward, a further Circuit Steward, and Circuit Safeguarding Officer plus support group;
- continuing liaison with the District and Connexion regarding possible wider funding for a pioneering role within the Circuit ministry team to explore creative ways of reaching new people in new places as well as those where we have recently withdrawn our visible presence through the closure of buildings and church societies;
- continuing to support the work of the URC Church-Related Community Worker at Dovercourt Central, including more direct Circuit input in his oversight committee;
- the implementation of appropriate financial processes and policies to ensure the Circuit finances are properly managed and understood.

Policy on Grant making

The Circuit Grant policy is under review and is likely to be significantly revised during the 2023/24 financial year. Currently the following guides grant-giving decisions by the Circuit Meeting.

The Circuit Model Trust Fund had a balance at the year-end of £851,926. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership Team has drawn up a set of ground rules within the Circuit Strategic Plan, which has been adopted by the Circuit Meeting, to ensure grants made from the Circuit Funds are used effectively for mission and capital works. The ground rules are set out below:

- 1) All applications to Circuit Meeting or Ministers for new or continuing ventures or finance must show viable mission.
- 2) Priority will be given to Grant applications for new work to develop the impact on the community, satisfying one or more of the following criteria in line with District Policy and adopted locally.
 - a) Work with children, young people, and those in the 25 to 40 age group (the group where we have the least representation in our membership and where committed people can make the biggest impact in the Church and upon their own families.)
 - b) New ways of being church
 - c) Mission initiatives
 - d) Ecumenical initiatives
 - e) Community based initiatives, especially in areas of new housing development
 - f) Rural work with a clear mission imperative:
- 3) Information that will be considered include the viability of the project, ministerial and local human resources required and financial implications
- 4) Criteria for future Circuit finance support will depend upon the state of the building, payment of the circuit assessment and whether adequate car parking is available locally. Grants will not be given for maintenance of buildings. (These criteria indicate to the Circuit meeting that the Circuit investment would be wise and produce positive results in the community)

In the Methodist Churches most of the ground work is done by volunteers advised by their professional staff. Without the work of volunteers, the service provided to the community by the Church would cease since the Circuit does not carry out work on the ground itself; its job is to supply staff, opportunities and encouragement to enable the Local Churches to carry out their mission of worshipping and serving the community around them.

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.

Safeguarding training is a priority within the Circuit and within the individual churches.

Statement of Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

Selected suitable accounting policies and applied them consistently.

Made judgements and estimates that are reasonable and prudent.

Followed applicable accounting standards.

Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

Signed on behalf of the Circuit Leadership team on 28th March 2024 ~~2023~~



Reverend Thomas Osborne
Superintendent Minister



Mrs Maggie Woods
Circuit Steward

LIST OF TENDRING METHODIST CIRCUIT MEETING MEMBERSHIP / TRUSTEES

CIRCUIT OFFICERS and MINISTERS

MINISTERS

Rev T Osborne
Rev S Sutton
Rev T Hahn
Deacon Angela Shereni

SUPERNUMERARY MINISTERS

Rev J Allison
Rev D Lang
Rev G Martin
Rev R Parsons
Rev A Potter
Rev J Robinson

CIRCUIT STEWARDS

Mrs M Woods
Mr A Merriday

CHURCH REPRESENTATIVES

Mrs J Allison
Mr D Bavister
Mrs G Bavister
Ms D Bignell
B Britain
P Bushby
C Buxton
Ms J Chapman
M Cole
Ms K Collins
Miss J Crawford
Mr B Cuthbertson
Mr A Edwards (from Feb 23,
previously served to 31/8/22)
R Fisher

Ms P Humphries
Ms J Kilby
Mrs M Kimmitt
Mr R Lambelle
Mr L Lay-Flurrie
Mrs C Lacey
Miss A Lott
Ms E Marshall
Mrs H McLaughlin
Mr A Nunn
Mrs M Quartermain
Mrs D Raven
Mrs C Scott
Ms D Setterfield
Mr D Shearmur
Mrs M Stephens
Mrs J Taylor
Mr R Taylor
Mr M Tubby
Miss D West
Mrs M West
Mrs M Whittle
Mrs S Wright

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un-restricted)	Designated Funds (un-restricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£	£
Income								
1 Donations and legacies	4	30,500					30,500	0
2 Income from monetary investments	5	2,682	21,594		2,086	855	27,217	6,615
3 Income from investment properties							0	5,262
4 Assessments on Churches	6	129,867					129,867	130,712
5 Capital Receipts	7	27,567			7,093		34,660	392,282
6 Grants received							0	20,000
7 Other charitable income							0	2,748
8 Total income		190,616	21,594	0	9,179	855	222,244	557,619
Expenditure								
9 Grants and donations	8	8,114	4,000			599	12,713	5,500
10 Salaries and associated costs	9	150,299					150,299	166,195
11 Property maintenance	10	33,538					33,538	53,507
12 Connexional assessment & monitoring	11	36,876	0				36,876	108,913
13 District Assessment & Levy	11		49,803				49,803	85,108
14 Depreciation	14	2,819					2,819	0
15 Office expenses	12	10,325					10,325	8,671
16 Other outgoings	13	2,052	2,225		211	87	4,576	50,155
17 Total charitable expenditure		244,024	56,028	0	211	686	300,949	478,048
18 Gains/(losses) on monetary investments		0	-4,223		-743	-525	-5,491	-8,698
19 Gains/(losses) on investment properties			122,874				122,874	-11,421
20 Net income/(expenditure)		-53,408	84,217	0	8,225	-356	38,678	59,451
21 Transfers between funds	20	13,605	-13,000		-436	-169	0	0
22 Other gains/(losses)								
23 Net movement in funds		-39,803	71,217	0	7,789	-525	38,678	59,451
24 Total funds brought forward		1,420,696	780,709	0	66,731	30,376	2,298,512	2,239,061
25 Total funds carried forward		1,380,893	851,926	0	74,520	29,851	2,337,190	2,298,512

Balance Sheet as at 31 August 2023

Notes	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023	Totals 2022
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	14	1,310,367				1,310,367	1,313,186
Investment properties						0	0
Investments						0	0
Total fixed assets		1,310,367	-	-	-	1,310,367	1,313,186

Current Assets

Debtors & Prepayments	15	10,532				10,532	11,086
Loans by the Circuit						0	0
Investments with TMCP	16	25,961	851,926	74,520	29,851	982,258	877,816
Central Finance Board Deposits	16	29,883				29,883	83,534
Cash at Bank and in hand	16	24,091				24,091	20,596
Total current assets		90,467	851,926	-	74,520	1,046,764	993,032

Current liabilities

Creditors (due in under 1 year)	17	19,940				19,940	7,706
Grants payable within 2023-4						0	0
Total current liabilities		19,940	0	0	0	19,940	7,706
Net current assets/liabilities		70,527	851,926	-	74,520	1,026,824	985,326

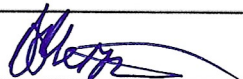
Total assets less current liabilities		1,380,894	851,926	-	74,520	29,851	2,337,191	2,298,512
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Long term liabilities (due after more than one year)								
Grants payable after 2022-23						-		
Loans to the Circuit						-		
Net assets		1,380,894	851,926	-	74,520	29,851	2,337,191	2,298,512

Funds of the Circuit

General Fund (Unrestricted)	18	1,380,894				1,380,894	1,420,696
Circuit Model Trust Fund (Unrestricted)	18		851,926			851,926	780,709
Designated Funds (Unrestricted)						-	0
Total Unrestricted Funds						2,232,819	2,201,405
Restricted Funds	18			74,520		74,520	66,731
Endowment Funds	18				29,851	29,851	30,376
Total Funds		1,380,894	851,926	0	74,520	29,851	2,298,512

Circuit Treasurer:



Approved:

28/3/24

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) issued in October 2019.

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 and Endowment funds are those held for a narrower purpose, which is defined within the trust and details of each material fund are disclosed in note 18 to these accounts. Any funds may be represented by cash held and also investments (as explained at note 16).

3. Accounting policies**Basis**

These accounts have been prepared on the basis of historical cost, professionally suggested current market values of property in use and allowing for potential direct selling costs. The accruals basis has been followed 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 proceeds, the trustees are sure the monies will be received, and value can be measured with sufficient reliability. In accordance with the Charities SORP (FRS102) the value of time given by volunteers is not recognised.

Expenditure

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

VAT

Since the circuit is not registered for VAT, input VAT is charged as an expense with the related expense.

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. All properties are freehold, and the estimated land component of all properties is indicated in note 14 to the accounts. No depreciation is provided on buildings since the Trustees consider the current residual fair value of the manse buildings and other properties to be not less than their current value. Any depreciation would not be material. The properties were valued by external inspection at September 2021. Depreciation of Fixtures and Fittings has been charged at a rate of 10% straight line.

Investments

Apart from a Cash Deposit Account with CFB, which is available at call, the Circuit has restricted investments in funds managed by TMCP, in accordance with Methodist principles and policy.

NOTES TO THE ACCOUNTS (continued)**Debtors and Prepayments**

The main prepayment included in the accounts is in respect of the payment made, in late August 2023, to the Methodist Church Centrally being the value of monthly Ministerial Stipend due to the Circuit Ministers on September 1 2023, and payable in advance by Circuits.

Creditors

Creditors relate to unpaid invoiced expenditure at August 31 2023 and provisions for amounts likely to become payable associated with year to August 31 2023 accounting period.

4. Donations

Donations during 2022/23 year comprise mainly a grant of £30,000 received from BEH District in support of ministerial expenses.

5. Income from monetary investments

This comprises funds deposited with Central Finance Board (CFB) and Trustees for Methodist Church Purposes (TMCP).

6. Assessments on churches

Each Circuit church is assessed for a yearly contribution towards meeting the costs of the Circuit's operations, including the payment of Ministerial costs and the Circuit's annual assessment in respect of the Beds, Essex & Herts Methodist District, and the Methodist Connexion. The amount assessed on each church is considered and agreed annually by the Finance and Resources Committee and confirmed at the summer Circuit Meeting.

7. Capital receipts and Profit on Property sale

During the year 2022/23, the Church property at Great Clacton was sold and the following accounting balances transferred into Tendring Circuit:

	£
- Bank accounts transfer into Circuit Cash	2,268
- Transfer of restricted funds (see note 18)	32,316

A profit on sale has been disclosed in the Statement of Financial Position and is arrived at as follows:

	£
Sales Proceeds	166,775
Costs of sale allowable	1,985
District Levy on sale	<u>41,916</u>
Gain on sale	122,874

8. Grants (expenditure)

The principal grants made during the year were:

- £4,000 to Dovercourt Mission worker (from Circuit Model Trust Fund)
- £5,000 Trinity church Mission grant for "Cup of Hope", a trial expansion of the Hope@Trinity, the day centre project at Trinity, Clacton
- £3,114 Frinton church Mission grant towards property development to enable outreach work to occur

NOTES TO THE ACCOUNTS (continued)**9. Salary and related costs**

In Connexional year 2022-23 the Circuit had 2 full time Presbyters and 1 Deacon (August 2022 — 3 Presbyters and 1 Deacon). The Circuit is required to pay "employer" contributions to the Methodist Ministers Pension Scheme in respect of all Presbyters. The pension scheme is controlled and administered by The Methodist Church centrally. A home telephone and broadband connection is provided solely for use on Circuit business and travel costs are reimbursed against expense claims.

The Ministers' Manse provided by the Circuit and the Circuit maintains and insures the properties. The value of Council Tax and Water Charges are shown below but these regarded by HMRC as being "Benefits in Kind".

	2023	2022
Stipend and salaries	133,083	126,340
Presbyter travel	7,092	13,277
Manse bills	<u>10,124</u>	<u>26,578</u>
TOTAL	150,299	166,195

Prior year travel includes £4,941 relocation expenses.

10. Property Maintenance

The maintenance costs of properties, shown as expenses incurred by the General Fund, relate to the costs of insurance for Circuit Manses, utilities costs on vacant manses whilst being or awaiting refurbishment. The cost of repair and maintenance for the Circuit Manses are met from a General Funds. These costs include Quinquennial inspection expenses.

11. Connexional and District Assessments

These Assessments are calculated to reflect the number of Church members and the staffing of the Colchester Circuit in proportion to the total numbers within the Beds, Essex & Herts Methodist District. 50% of the assessment is calculated using membership and 50% using staffing levels.

Each 1st September, the Beds, Essex & Herts District takes an annual levy on Circuit Model Trust funds held by TMCP for the purposes of the District Advance Fund.

12. Office Expenses

	2023	2022
General office	6,275	5,735
Insurance (premises)	<u>4,050</u>	<u>2,936</u>
TOTAL	10,325	8,671

13. Other outgoings

	2023	2022
Professional fees	1,400	1,800
Investment expenses	2,595	2,318
Other expenses	<u>580</u>	<u>46,037</u>
TOTAL	4,575	50,155

Investment expenses for prior year are estimated based on relative funds volume.

NOTES TO THE ACCOUNTS (continued)**14. Fixed Assets**

At 31 August 2023 the Tendring Circuit possessed:

- 4 Manses of which 1 is not currently used but is being prepared for letting and
- 1 church at Ardley which is awaiting sale

The church sold during the year (Great Clacton, see note 7) was no longer an asset as at 31 August 2022, and was sold before 31 August 2023.

The Trustee for Methodist Church Purposes (TMCP) is the legal owner and custodian trustee of all Methodist Trust property, Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for day- to- day management of trust property. TMCP ensure that, through providing advice and acting under their direction, the local Managing Trustees comply with Charity law and Methodist law and polity as determined by the Methodist Conference.

	Land	Manses	Fixtures and Fittings	TOTAL
Cost				
Brought forward	385,000	900,000	28,186	1,313,186
Carried forward	385,000	900,000	28,186	1,313,186
Depreciation	-	-	-	
Opening balance				
Charge for year	-	-	2,819	2,819
Closing balance			2,819	2,819
Net book value				
Opening balance	385,000	900,000	28,186	1,313,186
Closing balance	385,000	900,000	25,367	1,310,367

15. Debtors

	2023	2022
Stipend prepaid	10,222	10,643
Other receivables	310	443
TOTAL	10,532	11,086

16. Cash and Investments

Cash balances are held in bank accounts and a deposit account at Central Finance Board of Methodist church, as well as cash funds within Trustees for Methodist Purposes. Balances may be moved between the deposit and investments, in order to meet the ongoing requirements of the Circuit.

Investments are held by Circuit funds, as shown on the balance sheet. These investments are in unitised funds with Trustees for Methodist Purposes, in line with the investment principles of Methodism.

NOTES TO THE ACCOUNTS (continued)

17. Creditors (due within one year)

	2023	2022
Professional fees	1,400	1,800
Staff expenses	1,980	908
Property / other accruals	<u>16,560</u>	<u>4,998</u>
TOTAL	19,940	7,706

18. Analysis of Fund Balances

Reconciliation of Movement in Funds							
		As at 1/09/22	Income	Expenses	Investment Change	Transfers	As at 31/08/23
Unrestricted funds							
General funds (incl property)		1,420,696	190,616	-244,024	-	13,605	1,380,893
11088 CMTF		780,709	21,594	-56,028	118,651	-13,000	851,926
		2,201,405	212,210	-300,050	118,651	605	2,232,821
Restricted Funds							
12945 Sale of Land		14,322	387	-41	46	-346	14,368
12945A Sale of Land		3,370	99	-10	-142	-90	3,228
19526 Caretaker House		3,729	95	-10	81		3,895
13775 - Various Bequests		5,515	146	-16	116		5,762
1996 – M carrington Bequ		36,496	1,050	-104	-766		36,676
18986 E A Begg Bequest		3,298	88	-9	69		3,445
		66,731	1,866	-190	-596	-436	67,374
Endowment Funds							
13679 L Nunn		24,049	668	-668	-257		23,792
15041 Circuit fund		6,327	187	-18	-268	-169	6,059
		30,376	855	-686	-525	-169	29,851
Funds transferred from Great Clacton:							
	Aug-2023 Transfer:						
Restricted:							
887 Anon gift		7,093	220	-20	-147		7,146
Unrestricted:							
21999 Audrey harris		22,575	725	-64	-		23,235
14559 Various Bequests		2,648	85	-8	-		2,726
		32,316	1,030	-92	-147	0	33,107

An analysis of balance sheet lines allocated to fund type is provided on the face of balance sheet.

NOTES TO THE ACCOUNTS (continued)**Unrestricted****General Funds**

This is used at the discretionary use of the Trustees in the furtherance of the general objectives of the Circuit and where funds have not been designated for other purposes. The vast majority of the total General Fund is held as freehold properties, being manses for Ministers and churches under the control of the Circuit with the remainder in cash accounts.

Unrestricted Circuit Model Trust fund

Trust 11088 Tendring Circuit Model Trust Fund. This trust is Model Trust Capital as defined in standing order 915 (2) (i) made up of proceeds of sale from model trust properties. This trust is subject to standing order 955 which mean that it has to pay an annual contribution to the District Advance Fund.

Funds received during the year, from Great Clacton church, are as follows:

Unrestricted Trust 21999 'Audrey Harris' and Trust 14559 'Various Bequests'

These are 'B' type Trusts, which means there are no restrictions attached to either Trust.

Restricted Funds:**12945 Sale of Land and 12945A Sale of Land**

Two trusts being a division of one sum of money which arose from sale of the Lawford site in 1981. At the time some of the proceeds went into the Circuit Model Trust Fund No 11088 but the rest was treated as the sale of an investment property with interest being available to the Circuit.

The funds in this trust can be used towards a project or other approved expenditure.

19526 Caretaker House

Trust 19526 is an 'M' type Trust, meaning it was created to deposit the proceeds from the sale of a Caretaker's house at Great Oakley Methodist Church in 2001. TMCP inform us this is unrestricted.

13775 - Various Bequests

This trust is made up of a number of bequests over the years since 1984. There are Model Trust Capital, and the funds can be used towards approved expenditures or property projects of Old Colwyn Methodist Church.

1996 – M Carrington Bequest

This trust was established in 1940, the Will Document was damaged when our office was fire-bombed in the Second World war. What we can see from the paper work which survives, is that the bequest of about £200 was left to the Circuit to be used for any Chapel building schemes of the Clacton-on-Sea Circuit.

18986 E A Begg Bequest

This trust was established by the will of Edgar Archibald Begg, in the sum of £ 17,726.38 in December 1999. The Will states, "To the trustees of the Zion Methodist Chapel absolutely for the general purposes of the chapel". As the Zion Methodist Church was closed the Circuit decided that the bequest should go to the Circuit. This is Model Trust Capital, and the funds can be used towards approved expenditures or property purposes.

NOTES TO THE ACCOUNTS (continued)

Funds received during the year, from Great Clacton church, are as follows:

Restricted Trust 887 'Anonymous gift'

This is a 'C' type Trust, meaning it is restricted and where the capital is available for 'evangelistic work at Great Clacton, or throughout the circuit at the discretion of the Managing Trustees'.

Endowment Funds

Endowment Fund - 15041 circuit fund

Trust 15041 Circuit Account – in 1976 a sum of £ 1,500 was raised or subscribed or given (the correspondence does not indicate the precise source) with the intention that it would form a "permanent Endowment" to provide an annual income to help meet the running expenses of the circuit. Nonetheless the circuit treasurer Mr Earnest Bailey at that time suggested that if it was absolutely necessary the capital could be realised for the support of the circuit.

Endowment Fund - 13679 L Nunn

Trust 13679 Lilian Nunn Bequest – This bequest is a permanent endowment given in 1984 stating: "the annual income arising from the same shall be paid from time to time to the Superintendent Minister of the Circuit in the Connexion in which the Methodist Chapels at St. Osyth Jaywick Torrington Great Bentley and Rush Green... shall be situated...in order that the same may be divided by him in such proportions as he shall think fit between the Treasurers of the said Chapels or any of them to be applied by such Treasurer in augmentation of the ordinary income thereof"

19. Analysis of net assets by fund

	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023
	£	£	£	£	£	£
Fixed Assets	1,310,367					1,310,367
Investments	25,961	851,926		74,520	29,851	982,258
Current assets	64,506					64,506
Current liabilities	(19,940)					(19,940)
Total	1,400,835	851,926	-	74,520	29,851	2,357,132
						Totals 2022
Fixed Assets	1,313,186					1,313,186
Investments	-	780,709		66,731	30,376	877,816
Current assets	115,216					115,216
Current liabilities	(7,706)					(7,706)
Total	1,420,696	780,709	-	66,731	30,376	2,298,512

20. Related Parties

No trustees made donations to the Circuit during the year. All of the Trustees are members of a church in the Circuit, and some will also be on Church Councils of Circuit churches.

Related parties include the Methodist Conference, the Bedfordshire Essex & Hertfordshire Methodist District, other circuit churches. No remuneration was paid to any Trustee during the financial period.

Reimbursement of expenses to Circuit Trustees amounted to £6,581 during the period (2022 £15,537 – included removal expenses).

21. Transfers between funds

Two types of transfer between funds existed during this year and the prior year:

- a) Transfers of restricted income into general reserves for circuit use, as permitted by the funds. To August 2023, £436 and £169 was transferred out of restricted to unrestricted funds.
- b) Transfers of money from unrestricted funds (e.g. CMTF) into general funds to support the work of the circuit. To August 2023, £13,000 was transferred out of CMTF into unrestricted funds.

22. Financial commitments

The Circuit is committed to giving £5,000 annually for the next 5 years in connection with the costs of Dovercourt Central in respect of the church having a community worker.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TENDRING METHODIST CIRCUIT

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have not obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner



Name of independent examiner: Vincent P Chandler

Relevant professional qualification of independent examiner: FCA, FCCA

Name of firm: Moore Green, Chartered Accountants

Address: 22 Friars Street, Sudbury, Suffolk, CO10 2AA

Date: ...16.04.2024.....

Accounts

TENDRING METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1140466

BEDS, ESSEX AND HERTS DISTRICT

CIRCUIT NUMBER 34/7

FINANCIAL STATEMENTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31/08/2022

Tendring Circuit Office
c/o Emmanuel Church
New Pier Street
Walton on the Naze
Essex
CO14 8EB

*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

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*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

This report has been prepared in accordance with the requirements of the SORP applicable to charities.

Aims and organisation

The Circuit's Mission is to work together as a Circuit to encourage and enable its members to speak the Good News of God's love; to share in worship; and to serve the communities in which they are set.

The charity objective is to act as a resource provider for the Methodist Church within the administrative district of Tendring.

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

In Tendring this manifests as:

- a) The provision of regular public acts of worship, which are resourced and organised through the Circuit, encouraging all in their faith and open to everyone.
- b) The teaching of Christianity through sermons, courses and small groups.
- c) The resourcing of pastoral work including visiting the sick and bereaved.
- d) Being a presence in the community with some midweek services in churches and services in care homes.
- e) Taking religious assemblies in local schools.
- f) Promotion of Christianity through the staging of events and services.
- g) Provision of chaplaincy services as required.
- h) Provision of chaplaincy services to Alexandra House, Marine Parade, Dovercourt.
- i) Pastoral work including occasional offices and meeting people individually to offer pastoral support.
- j) The Circuit produces a preaching plan every 3 months to ensure regular acts of worship take place at each of the 13 Methodist churches, 3 Local Ecumenical Partnerships and the Methodist Home for the Aged in its geographical area.

Public Benefit:

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Our policy is particularly to work with deprived communities in Clacton and Jaywick and to this end we employ a Deacon working full time in these communities.

We have aspirations to employ a part time youth worker.

We are contributing to the funding of a Community Worker in Dovercourt.

All our churches serve the communities around them in a variety of ways. Some for the youth and/or elderly; others amongst the homeless and vulnerable.

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.

There is a Manse Sub-committee for the oversight of Circuit residential property.

There is a Sales Sub-committee for the oversight of the sale of Circuit property.

There is a Finance Sub-committee.

There is a Circuit Safeguarding Group.

There is a Circuit Invitation Committee.

Professional Service Providers

Independent Examiner:	Clacton Business Services Limited Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD
Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
Current accounts:	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
Property Management:	Fenn Wright, 146 High Street, Colchester, Essex CO1 1PW until 01/05/22
Solicitor:	Capsticks, 1 St George's Road, Wimbledon, London, SW19 4DR

Risk Management

Risks are identified by the Circuit Leadership Team and its sub committees, with professional advice taken as required.

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

The Circuit has adopted a Safeguarding Policy and ensured that individual churches produce their own policies and have safeguarding officers in place. The Circuit ensures that safeguarding training is provided by a Circuit Trainer.

Reserves Policy

The Reserves Policy for the Tendring Circuit is to hold a sum equivalent to at least 3 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 the closure of a large church or an inability to raise the full Circuit Assessment from churches.

As part of our forward planning, expenditure forecasts are prepared looking 5 years ahead. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for 3 Presbyters and a Deacon and 2 part time assistants and our contribution to the District.

Safeguarding

Every person has a value and dignity which comes directly from the creation of people 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, young person or vulnerable adult 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 Tendring 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 Tendring 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.

Review of the yearIncome trends

In order to reduce the pressure on churches, following reduced income of both collections and lettings due to the Covid 19 pandemic, the Circuit budgeted to use its funds to maintain the previous year's assessment rate and, as such, budgeted for a loss for a further year. This loss has been covered by withdrawal from money received from church sales.

The rental income relates to the rental of a manse until 1/5/22 when the tenants moved out to make way for the use of the property by a Deacon.

The Circuit is grateful for a grant from the District Grants Committee to support the work of the Deacon, as outlined elsewhere in this report. The Circuit also paid toward this very worthwhile and important project.

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference-approved increases but this year has been somewhat offset by refund for minister on long-term sick. The pandemic continued to affect other staff expenses with mileage and expenses lower than budgeted. Telephone charges are up slightly on budget.

With the return of a property from the rental market, the vacancy allowed a considerable amount of work to be done to update it and bring it up to standard for the coming years. Clearly this is expensive but can also be seen as a result of the lack of expenditure on all the properties hitherto.

The departure of another minister also required some expenditure to freshen up for a new minister arriving. The departure of a further minister has unexpectedly caused another manse to be vacant. This manse will also require a lot of work to be done before its future is decided.

Fund balances

As at 31 August 2022 the net current assets of the Circuit were 884000 , counting only bank balances and Model Trust Fund money. This was increased over the year by sums relating to the sale of 2 churches.

A proportion of the balance held has now been invested in funds. Due to market conditions this shows as a loss on the year but should pay off for future years.

Plans for 2022/23

Planning for the 2022/23 year focuses on the following particular matters:

- the need of the Circuit to have a coherent mission strategy that enables Local Churches to understand their local mission and the needs of their local community, as well as focus their resources properly, in order that the Circuit can identify those works it should most appropriately support;*
- the closure of a further Local Church and the passing of managing trusteeship to the Circuit. The remaining churches cannot replace the Circuit funding so funds must be invested wisely for income to replace the closed churches contribution, as well as enabling mission across the wider Circuit. A strong mission-focussed fund will be able to financially resource both the work of the Circuit generally, as well as particular projects in Local Churches or across the Circuit;*

- *the outcome of the Superintendent's re-invitation process was that the Revd Tom Osborne was asked to stay for another 5-year term from September 2022. Meanwhile, the Revd Chris Preece chose to seek a new station from September 2022 so application has been made for a new Presbyter for the Circuit;*
- *Deacon Janet Jenkins will be retiring a year early, so we also seek a new Deacon to promote the Hope@Trinity project – the appointment of a new Deacon has been financially supported by the District, which has agreed a grant of £30,000 per year for 5 years, which covers the stipend and a significant portion of the related on-costs;*
- *Revd Crawford Logan returned to work in February 2022 and sought a new station from September 2022.*
- *liaison with the District and Connexion regarding possible wider funding for a pioneering role within the Circuit ministry team to explore creative ways of reaching new people in new places as well as those where we have recently withdrawn our visible presence through the closure of buildings and church societies.*

The Circuit continues to contribute £4,000 per year for 5 years from 2019/20 towards a Community Worker at Dovercourt Central Church. One of the projects within Dovercourt has had its value recognised with a grant of £100,000 from Tendring District Council.

Policy on Grant making

The Circuit Model Trust Fund had a balance at the year-end of £780,709. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership Team has drawn up a set of ground rules within the Circuit Strategic Plan, which has been adopted by the Circuit Meeting, to ensure grants made from the Circuit Funds are used effectively for mission and capital works. The ground rules are set out below:

- 1) All applications to Circuit Meeting or Ministers for new or continuing ventures or finance must show viable mission.
- 2) Priority will be given to Grant applications for new work to develop the impact on the community, satisfying one or more of the following criteria in line with District Policy and adopted locally.
 - a) Work with children, young people and those in the 25 to 40 age group (the group where we have the least representation in our membership and where committed people can make the biggest impact in the Church and upon their own families.)
 - b) New ways of being church
 - c) Mission initiatives
 - d) Ecumenical initiatives
 - e) Community based initiatives, especially in areas of new housing development
 - f) Rural work with a clear mission imperative:
- 3) Information that will be considered include the viability of the project, ministerial and local human resources required and financial implications
- 4) Criteria for future Circuit finance support will depend upon the state of the building, payment of the circuit assessment and whether adequate car parking is available locally. Grants will not be given for maintenance of buildings. (These criteria indicate to the Circuit meeting that the Circuit investment would be wise and produce positive results in the community)

In the Methodist Churches most of the ground work is done by volunteers advised by their professional staff. Without the work of volunteers, the service provided to the community by the Church would cease since the Circuit does not carry out work on the ground itself; its job is to supply staff, opportunities and

encouragement to enable the Local Churches to carry out their mission of worshipping and serving the community around them.

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.

Safeguarding training is a priority within the Circuit and within the individual churches.

Related Parties:

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. Through 3 Local Ecumenical Partnerships, the Circuit has links to the United Reformed Church. The following churches are linked to the Circuit:

Brightlingsea United Church (Methodist/URC LEP)
 Trinity Methodist Church, Clacton on Sea
 Dovercourt Central Church (Methodist/URC LEP)
 Frinton-on-Sea Methodist Church
 Great Bentley Methodist Church
 Great Clacton Methodist Church * *ceased to worship, will enter Circuit control within 2022/23 year.*
 Great Holland Methodist Church
 Holland-on-Sea Methodist Church
 Jaywick Methodist Church
 Manningtree Methodist Church
 Ardleigh Methodist Church (class of Manningtree)
 Emmanuel Church, Walton-on-the-Naze (Methodist/URC LEP)
 Trinity Methodist Church, Elmstead Market sale completed November 2021*
 Upper Dovercourt Church sale completed March 2022*

The Circuit also has a link with Alexandra House, a Methodist Home for the Aged, though Covid has limited interaction.

Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - (Charities SORP (FES 102)).

Full name of charity	Tendring Methodist Circuit
Registration Charity Number	1140466
Date of registration	28 February 2011
Main communication address:	Tendring Circuit Office Methodist Church, Forge Lane Great Bentley Essex CO7 8GD

The members of the Tendring Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches.
Full membership is on page 10 of this report.

Circuit Ministers and Officers during 2021/22:

Active Circuit Ministers	Rev Thomas Osborne (Superintendent) <i>Rev Crawford Logan (returned to work February 2022) until 31/8/22</i> <i>Rev Christine Preece until 31/8/22</i> Rev Trevor Hahn (URC minister Authorised to Serve in the Methodist Church as a Presbyterian) <i>Deacon Janet Jenkins – until 31/8/22</i>	
Circuit Stewards	<i>Ms D Bignell until 31/8/22</i> <i>Mr A Edwards until 31/8/22</i> Mrs M Woods Mr A Merriday	
Circuit Treasurer	<i>Ms K Collins until 31/8/22</i>	
Circuit Lay Workers	Circuit Manager Circuit Administrator	Mr Colin Tucker <i>Mrs Anne Oughton until March 2022</i>

Trustees' responsibilities

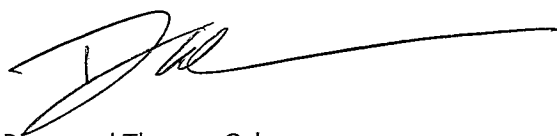
The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

Selected suitable accounting policies and applied them consistently.
 Made judgements and estimates that are reasonable and prudent.
 Followed applicable accounting standards.
 Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

Signed on behalf of the Circuit Leadership team on *20th June 2023* ~~2022~~



Reverend Thomas Osborne
Superintendent Minister



Ms Kate Collins
Circuit Treasurer

LIST OF TENDRING METHODIST CIRCUIT MEETING MEMBERSHIP / TRUSTEES

CIRCUIT OFFICERS and MINISTERS

MINISTERS

Rev T Osborne
Rev C Preece until 31/8/22
Rev C Logan until 31/8/22
Rev T Hahn
Deacon J Jenkins until 31/8/22
Rev Steven Sutton from 31/8/22
Deacon Angela Shereni from 31/8/22

SUPERNUMERARY MINISTERS

Rev J Allison
Rev D Lang
Rev G Martin
Rev R Parsons
Rev A Potter
Rev J Robinson

LAY WORKERS

Mrs A Oughton until 4/3/22
Mr C Tucker

CIRCUIT STEWARDS

Ms D Bignell until 31/8/22
Mr A Edwards until 31/8/22
Mrs M Woods
Mr A Merriday

CIRCUIT TREASURER

Ms K Collins until 31/08/22

CHURCH REPRESENTATIVES

Mrs J Allison
Mr D Bavister
Mrs G Bavister
Ms D Bignell
B Britain
C Buxton
M Cole
Ms K Collins
Miss J Crawford
Mr B Cuthbertson
Mrs R Essex
R Fisher

Miss M Gourley
Mr J Holmes
Mrs M Kimmitt
Mrs P King
Mrs C Lacey
Miss A Lott
Mrs H McLaughlin
Mr A Nunn
Mrs V Pratchett
Mrs M Quartermain
Mrs D Raven
Mrs C Scott
Mr D Shearmur
Mrs M Stephens
Mrs J Taylor
Mr R Taylor
Mr M Tubby
Miss D West
Mrs M West
Mrs M Whittle
Mrs S Wright

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TENDRING METHODIST CIRCUIT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

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').

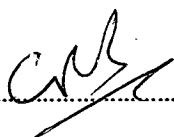
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 the 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Clacton Business Services Limited
Hurlingham Chambers
61 Station Road
Clacton-on-Sea
Essex
CO15 1SD

Date 15.06.2023



Kate Collins
Circuit Treasurer

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un- restricted)	Designated Funds (un- restricted)	Restricted Funds	Endow- ment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		879	5,704		18	14	6,615
3 Income from investment properties		5,262					5,262
4 Assessments on Churches		130,712					130,712
5 Capital Receipts			392,282				392,282
6 Grants received					20,000		20,000
7 Other charitable income		399			1,644	705	2,748
8 Total income		137,252	397,986	0	21,663	719	557,619
Expenditure							
9 Grants and donations		5,500					5,500
10 Salaries and associated costs		127,195		19,000	20,000		166,195
11 Property maintenance		53,507					53,507
12 Connexional assessment & model trust levy			108,913				108,913
13 District Assessment & Levy		39,707	45,401				85,108
14 Depreciation							0
15 Office expenses		6,315	2,058		204	94	8,671
16 Other outgoings		-863	50,000		389	629	50,155
17 Total charitable expenditure		231,360	206,372	19,000	20,594	723	478,048
18 Gains/(losses) on monetary investments					-6,050	-2,649	-8,698
19 Gains/(losses) on investment properties			-11,421				-11,421
20 Net income/(expenditure)		-94,108	180,193	-19,000	-4,981	-2,652	59,451
21 Transfers between funds		102,500	-121,500	19,000			0
22 Other gains/(losses)							
23 Net movement in funds		8,392	58,693	0	-4,981	-2,652	59,451
24 Total funds brought forward		1,412,304	722,016	0	71,712	33,028	2,239,061
25 Total funds carried forward		1,420,696	780,709	0	66,731	30,376	2,298,512

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

	Notes to the accounts	Fund (Unrestrict- ed)	Circuit Model Trust Fund (Un- restricted)	Designated Funds (un- restricted)	Restricted Funds	Endow- ment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies		70					70
2 Income from monetary investments		138	536		671	193	1,538
3 Income from investment properties		10,740					10,740
4 Assessments on Churches		148,737					148,737
5 Capital Receipts			625,187				625,187
6 Grants received					20,000		20,000
7 Other charitable income		181			4,052		4,233
8 Total income		159,866	625,723	0	24,723	193	810,505
Expenditure							
9 Grants and donations		4,000					4,000
10 Salaries and associated costs		139,450			20,000		159,450
11 Property maintenance		11,760					11,760
12 Connexional assessment & model trust levy			198		132	64	394
13 District Assessment & Levy		39,148	2,474				41,622
14 Depreciation							0
15 Office expenses		4,117					4,117
16 Other outgoings		2,125			87	126	2,338
17 Total charitable expenditure		200,600	2,672	0	20,219	190	223,681
18 Gains/(losses) on monetary investments					5,242	1,047	6,289
19 Gains/(losses) on investment properties						0	
20 Net income/(expenditure)		-40,734	623,051	0	9,746	1,050	593,113
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		-40,734	623,051	0	9,746	1,050	593,113
24 Total funds brought forward		1,453,038	98,965		61,966	31,978	1,645,947
25 Total funds carried forward		1,412,304	722,016	0	71,712	33,028	2,239,060

Balance Sheet as at 31 August 2022

Notes	General Fund (Unrestricted)	Circuit Model Trusts	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022	Totals 2021
	£	£	£	£	£	£	£
Fixed Assets							
Circuit Manses & Equipment	6	1,313,186				1,313,186	1,313,186
Investment properties						0	0
Investments						0	0
Total fixed assets		1,313,186	-	-	-	1,313,186	1,313,186
Current Assets							
Debtors & Prepayments	9	11,086				11,086	26,127
Loans by the Circuit						0	0
Investments with TMCP	7, 9, 10		780,709	66,731	30,376	877,816	826,756
Central Finance Board Deposits	10	83,534				83,534	57,506
Cash at Bank and in hand	10	20,596				20,596	22,757
Total current assets		115,216	780,709	-	66,731	993,032	933,146
Current liabilities							
Creditors (due in under 1 year)	11	7,706				7,706	7,272
Grants payable within 2022-23						0	0
Total current liabilities		7,706	0	0	0	7,706	7,272
Net current assets/liabilities		107,510	780,709	-	66,731	985,326	925,874
Total assets less current liabilities		1,420,696	780,709	-	66,731	30,376	2,298,512
Long term liabilities (due after more than one year)							
Grants payable after 2022-23						-	0
Loans to the Circuit						-	0
Net assets		1,420,696	780,709	-	66,731	30,376	2,298,512
Funds of the Circuit							
General Fund (Unrestricted)	11	1,420,696				1,420,696	1,412,304
Circuit Model Trust Fund (Unrestricted)	11		780,709			780,709	722,016
Designated Funds (Unrestricted)				-		-	0
Total Unrestricted Funds						2,201,405	2,134,321
Restricted Funds	11			66,731		66,731	71,712
Endowment Funds	11				30,376	30,376	33,028
Total Funds		1,420,696	780,709	0	66,731	30,376	2,298,512

877,816

Circuit Treasurer:

Approved:

Balance Sheet as at 31 August 2021

Notes	General Fund (Unrestricted)	Circuit Model Trusts	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	6	1,313,186				1,313,186	1,313,186
Investment properties						0	
Investments						0	
Total fixed assets		1,313,186	-	-	-	1,313,186	1,313,186

Current Assets

Debtors & Prepayments	9	26,127				26,127	13,460
Loans by the Circuit						0	0
Investments with TMCP	7, 9, 10		722,016		71,712	3,028	796,756
Central Finance Board Deposits	10	57,506				57,506	115,086
Cash at Bank and in hand	10	22,757				22,757	13,995
Total current assets		106,390	722,016	-	71,712	3,028	903,146

Current liabilities

Creditors (due in under 1 year)	11	7,272				7,272	2,689
Grants payable within 2021-22						0	0
Total current liabilities		7,272	-	-	-	7,272	2,689
Net current assets/liabilities		99,118	722,016	-	71,712	3,028	895,874

Total assets less current liabilities		1,412,304	722,016	-	71,712	3,028	2,209,060	1,645,947
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Long term liabilities (due after more than one year)								
Grants payable after 2021-22						-	0	
Loans to the Circuit						-		
						-		
Net assets		1,412,304	722,016	-	71,712	3,028	2,209,060	1,645,947

Funds of the Circuit

Details of the Circuit								
General Fund (Unrestricted)	11	1,412,304					1,412,304	1,453,038
Circuit Model Trust Fund (Unrestricted)	11	722,016					722,016	98,965
Designated Funds (Unrestricted)		-					-	0
Total Unrestricted Funds							2,134,320	1,552,003
Restricted Funds	11					71,712	71,712	61,966
Endowment Funds	11					3,028	3,028	31,978
Total Funds		1,412,304.37	722,016.00	0.00	71,712.00	3,028.00	2,209,060	1,645,947

Circuit Treasurer:

Approved:

Unrestricted funds:

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
General	1,412,304	137,252	231,360	102,500	1,420,696	Costs and property
CMT	722,016	397,986	217,793	(121,500)	780,709	Reserves for general expenditure
Totals	2,134,320	535,237	449,153	(19,000)	2,201,404	

Restricted Funds:

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
Bequests	48,236	1,153	137	(3,943)	45,308	Funding for specific Churches
Other restricted	23,476	510	456	(2,106)	21,423	Buildings - general
Totals	71,712	1,663	594	(6,050)	66,731	

Endowment Funds:

Endowment	How the capital is invested	Opening	Current Value	Annual Income
L Nunn	CFB Managed Mixed/Managed Equity funds	26,277	24,049	484
Circuit Account	CFB Managed Mixed Fund	6,751	6,327	145
Totals			30,376	629

Unrestricted funds:

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
General	1,453,038	159,866	200,600		1,412,304	Costs and property
CMT	98,965	625,723	2,672		722,016	Reserves for general expenditure
Totals	1,552,003	785,589	203,272	-	2,134,320	

Restricted Funds:

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
Bequests	43,220	531	86	4,571	48,236	Funding for specific Churches
Other restricted	18,746	24,192	20,133	671	23,476	Buildings - general
Totals	61,966	24,723	20,219	5,242	71,712	

Endowment Funds:

Endowment	How the capital is invested	Current Value	Annual Income
L Nunn	TMC Account	26,277	88
Circuit Account	CFB Managed Mixed Fund	6,751	105
Totals		33,028	193

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).

2 Funds

The funds held constitute:

General Funds held for any purpose of the Circuit which are Unrestricted.

The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted.

Restricted funds which are held for a narrower purpose .

Endowment funds are listed in the final notes to these accounts.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £350,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment..

Investment Properties

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

Investments

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

Debtors and Prepayments

The prepayment included in the accounts is predominantly in respect of stipends.

Creditors

Creditors includes outstanding amounts and accruals for expenditure not yet invoiced.

The amount shown is our ongoing commitment to contribute £4,000 per year for 5 years from 2019/20 towards a Community Worker at Dovercourt Central Church.

4 Payment to Trustees

	2021/22	2020/21
Number of Trustees	11	8
Total amount	£15,537	£8,528

Payments primarily relate to reimbursement for travel and items paid on the Circuit's behalf including the ministers' expenses; also preaching fees and some work undertaken. Ministers' and Deacon's salaries (amounts set by Methodist Church) are not included. Increase 2022 due to purchases for property refurb.

5 Fees for examination or audit of the accounts

	2021/22	2020/21
		£
Independent examiner's or auditors' fees for reporting on the accounts	1,800	1,200
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor		

6 Tangible Fixed Assets

Cost or valuation

	Land	Manse	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	385,000	900,000		28,186		1,313,186
Additions		-				-
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	385,000	900,000	-	28,186	-	1,313,186

Accumulated depreciation

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

Net book value

Brought forward	385,000	900,000	-	28,186	-	1,313,186
Carried forward	385,000	900,000	-	28,186	-	1,313,186

7 Investment assets

The circuit has a spare manse which is currently tenanted for monthly income.

The funds that support the Circuit Model Trust Fund and the Manse Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month or reinvested.

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 ensures that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

8 Loans

The Circuit has no loans.

9 Debtors and prepayment

	2021/22	2020/21 £
Prepayments	11,086	14,562
Accrued income		-
Other Debtors		11,565
Total debtors and prepayments	11,086	26,127

10 Analysis of cash at bank

	2021/22	2020/21 £
Bank balance held at Barclays Bank	10,692	16,804
Bank balance held at Lloyds	9,823	5,872
Bank balance held at CFB	83,534	57,506
Petty Cash	81	81
TMCP	877,816	826,756
Total cash at bank	981,946	907,019

11 Current liabilities

	2021/22	2020/21 £
Accruals	1,800	1,200
Other creditors	5,906	6,072
Total creditors and accruals	7,706	7,272

Accounts

TENDRING METHODIST CIRCUIT

REGISTERED CHARITY NUMBER: 1140466

BEDS, ESSEX AND HERTS DISTRICT

CIRCUIT NUMBER 34/7

FINANCIAL STATEMENTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31/08/2021

Tendring Circuit Office
Methodist Church, Forge Lane
Gt Bentley
Essex
CO7 8GD

*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

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*Encouraging and enabling churches to speak the Good News of God's love;
to share in worship and to serve their communities in Tendring.*

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021

This report has been prepared in accordance with the requirements of the SORP applicable to charities.

Aims and organisation

The Circuit's Mission is to work together as a Circuit to encourage and enable its members to speak the Good News of God's love; to share in worship; and to serve the communities in which they are set.

The charity objective is to act as a resource provider for the Methodist Church within the administrative district of Tendring.

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

In Tendring this manifests as:

- a) The provision of regular public acts of worship, which are resourced and organised through the Circuit, encouraging all in their faith and open to everyone.
- b) The teaching of Christianity through sermons, courses and small groups.
- c) The resourcing of pastoral work including visiting the sick and bereaved.
- d) Being a presence in the community with some midweek services in churches and services in care homes.
- e) Taking religious assemblies in local schools.
- f) Promotion of Christianity through the staging of events and services.
- g) Provision of chaplaincy services as required.
- h) Provision of chaplaincy services to Alexandra House, Marine Parade, Dovercourt.
- i) Pastoral work including occasional offices and meeting people individually to offer pastoral support.
- j) The Circuit produces a preaching plan every 3 months to ensure regular acts of worship take place at each of the 13 Methodist churches, 3 Local Ecumenical Partnerships and the Methodist Home for the Aged in its geographical area.

Public Benefit:

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Our policy is particularly to work with deprived communities in Clacton and Jaywick and to this end we employ a Deacon working full time in these communities.

We have aspirations to employ a part time youth worker.

We are contributing to the funding of a Community Worker in Dovercourt.

All our churches serve the communities around them in a variety of ways. Some for the youth and/or elderly; others amongst the homeless and vulnerable.

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.

There is a Manse Sub-committee for the oversight of Circuit residential property.

There is a Sales Sub-committee for the oversight of the sale of Circuit property.

There is a Finance Sub-committee.

There is a Circuit Safeguarding Group.

There is a Circuit Invitation Committee.

Professional Service Providers

Independent Examiner:	Colin A Barker FCA Edmund Carr LLP 146 New London Road Chelmsford Essex CM2 0AW
Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes
Current accounts:	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
Property Management:	Fenn Wright, 146 High Street, Colchester, Essex CO1 1PW
Solicitor:	Capsticks, 1 St George's Road, Wimbledon, London, SW19 4DR

Risk Management

Risks are identified by the Circuit Leadership Team and its sub committees, with professional advice taken as required.

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

The Circuit has adopted a Safeguarding Policy and ensured that individual churches produce their own policies and have safeguarding officers in place. The Circuit ensures that safeguarding training is provided by a Circuit Trainer.

Reserves Policy

The Reserves Policy for the Tendring Circuit is to hold a sum equivalent to at least 3 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 the closure of a large church or an inability to raise the full Circuit Assessment from churches.

As part of our forward planning, expenditure forecasts are prepared looking 5 years ahead. It is necessary to hold sufficient working capital to enable the quarterly payment of stipends and business expenses for 3 Presbyters and a Deacon and 2 part time assistants and our contribution to the District.

Safeguarding

Every person has a value and dignity which comes directly from the creation of people 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, young person or vulnerable adult 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 Tendring 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 Tendring 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.

Review of the year

The year was a particularly challenging one. While churches have legally been able to host worship for the entire period, all of the churches in Tendring have been closed at various points, in particular the period from Christmas to Easter. The Circuit has supported the individual churches in their various decisions, recognising that risk assessment is contextual and legally rests with the local Managing Trustees. The year has also seen an ongoing series of church closures, with managing trusteeship of buildings and remaining balances passing to the Circuit. In conversation with the Methodist Church's Connexional property team and Trustees for Methodist Church Purposes (who are the Custodial Trustees of all property), both of whom are concerned the needs and work of the charity are fully considered prior to sale of buildings, agreement was reached to sell all our redundant buildings in order to build the Circuit's financial funds and so be better able to support mission, outreach and evangelism work elsewhere in the Circuit. Those sales have been ongoing through the year, predominantly by auction to ensure the best price is achieved as required by charity law.

The year also presented challenges in terms of trustee processes, as Covid safety meant holding full Circuit Meetings (the body which holds ongoing managing trusteeship) was not possible, and hybrid meetings would exclude a notable number of trustees. Therefore, with written permission of the Circuit Meeting gathered by post, the Circuit Leadership Team acted with appropriate authority on behalf of the Circuit Meeting through the year, meeting via video conference and taking some decisions by email. All of these were properly logged, and duly reported to and recorded by the Circuit Meeting at the earliest opportunity (September 2021). The Circuit is confident that in previously unimagined circumstances it acted at all times in accordance with charity law and in line with its charitable purposes.

In terms of charitable action, the Circuit's focus (beyond overseeing the process of selling redundant property and managing finance), has been on building and maintaining pastoral support in the churches, as well as the Hope@Trinity project in Clacton, through extraordinary circumstances. The ministerial and administrative teams continued to meet, using video conferencing facilities, to offer mutual care and support, and the Circuit continued to offer a wide range of support mechanisms using post, email, video-conferencing, phone-calls, and in-person meetings (where properly risk assessed and deemed appropriate) to ensure the work of the Circuit and its churches could continue.

Despite the notable challenges, and the sadness of matters such as church closures those challenges have brought, there have also been positives. There is a sense of a clearer Circuit identity and a wider sense in the churches of the benefits that come with being part of a wider Circuit. The use of video-conferencing has generally been successful and will be kept for smaller, shorter meetings where travel-times may otherwise exceed actual meeting time. The period of enforced "stillness" has also enabled time to begin thinking about future developments, and we exit the year able to look forward to new possibilities rather than simply maintaining past activities.

Income trends

In order to reduce the pressure on churches, following reduced income of both collections and lettings due to the Covid 19 pandemic, the Circuit budgeted to use its funds to maintain the previous year's assessment rate and, as such, budgeted for a loss on the year. Despite further church closures this has been manageable. The rental income relates to the rental of a manse.

The Circuit is grateful for a grant from the District Grants Committee to support the work of the Deacon, as outlined elsewhere in this report. The Circuit also paid toward this very worthwhile and important project.

Expenditure trends

Stipend expenditure has increased each financial year in line with Conference-approved increases. The pandemic continued to affect other staff expenses with mileage and expenses much lower than budgeted. Telephone charges are up slightly on budget.

Again, it has not been possible to get all the planned remedial building work completed this year. It has been agreed that that unspent element of the budget be ringfenced to correct this.

Fund balances

As at 31 August 2021 the net current assets of the Circuit were £907,019, counting only bank balances and Model Trust Fund money. This was increased over the year by sums relating to the sale of 4 churches.

Plans for 2021/22

Planning for the 2021/22 year focuses on the following particular matters:

- the need of the Circuit to have a coherent mission strategy that enables Local Churches to understand their local mission and the needs of their local community, as well as focus their resources properly, in order that the Circuit can identify those works it should most appropriately support;
- the closure of a further Local Church and the passing of managing trusteeship to the Circuit. The remaining churches cannot replace the Circuit funding so funds must be invested wisely for income to replace the closed churches contribution, as well as enabling mission across the wider Circuit. A strong mission-focussed fund will be able to financially resource both the work of the Circuit generally, as well as particular projects in Local Churches or across the Circuit;
- the outcome of the Superintendent's re-invitation process was that the Revd Tom Osborne was asked to stay for another 5-year term from September 2022. Meanwhile, the Revd Chris Preece chose to seek a new station from September 2022 so application has been made for a new Presbyter for the Circuit;
- Deacon Janet Jenkins will be retiring a year early, so we also seek a new Deacon to promote the Hope@Trinity project – the appointment of a new Deacon has been financially supported by the District, which has agreed a grant of £30,000 per year for 5 years, which covers the stipend and a significant portion of the related on-costs;
- the ongoing management of the situation relating to the Revd Crawford Logan's long-term absence on sick-leave;
- liaison with the District and Connexion regarding possible wider funding for a pioneering role within the Circuit ministry team to explore creative ways of reaching new people in new places as well as those where we have recently withdrawn our visible presence through the closure of buildings and church societies.

The Circuit continues to contribute £4,000 per year for 5 years from 2019/20 towards a Community Worker at Dovercourt Central Church.

Policy on Grant making

The Circuit Model Trust Fund had a balance at the year-end of £722,016. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes. The Circuit Leadership Team has drawn up a set of ground rules within the Circuit Strategic Plan, which has been adopted by the Circuit Meeting, to ensure grants made from the Circuit Funds are used effectively for mission and capital works. The ground rules are set out below:

- 1) All applications to Circuit Meeting or Ministers for new or continuing ventures or finance must show viable mission.
- 2) Priority will be given to Grant applications for new work to develop the impact on the community, satisfying one or more of the following criteria in line with District Policy and adopted locally.
 - a) Work with children, young people and those in the 25 to 40 age group (the group where we have the least representation in our membership and where committed people can make the biggest impact in the Church and upon their own families.)
 - b) New ways of being church
 - c) Mission initiatives
 - d) Ecumenical initiatives
 - e) Community based initiatives, especially in areas of new housing development
 - f) Rural work with a clear mission imperative:
- 3) Information that will be considered include the viability of the project, ministerial and local human resources required and financial implications
- 4) Criteria for future Circuit finance support will depend upon the state of the building, payment of the circuit assessment and whether adequate car parking is available locally. Grants will not be given for maintenance of buildings. (These criteria indicate to the Circuit meeting that the Circuit investment would be wise and produce positive results in the community)

In the Methodist Churches most of the groundwork is done by volunteers advised by their professional staff. Without the work of volunteers, the service provided to the community by the Church would cease since the Circuit does not carry out work on the ground itself; its job is to supply staff, opportunities and encouragement to enable the Local Churches to carry out their mission of worshipping and serving the community around them.

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.

Safeguarding training is a priority within the Circuit and within the individual churches.

Related Parties:

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. Through 3 Local Ecumenical Partnerships, the Circuit has links to the United Reformed Church.

The following Methodist Churches are linked to the Circuit:

Bradfield Methodist Church Building sale completed on 25/8/21*

Brightlingsea United Church (Methodist/URC LEP)

Trinity Methodist Church, Clacton on Sea

Dovercourt Central Church (Methodist/URC LEP)

Upper Dovercourt Church transferred to Circuit management on 27/9/21*

Trinity Methodist Church, Elmstead Market sale process continues*

Frinton-on-Sea Methodist Church

Great Bentley Methodist Church

Great Clacton Methodist Church

Holland-on-Sea Methodist Church

Jaywick Methodist Church
 Manningtree Methodist Church
 Ardleigh Methodist Church (class of Manningtree)
 Great Holland Church
Mistley Methodist Church Building sale completed on 3/6/21*
St Osyth Methodist Church Building sale completed December 2020*
 Emmanuel Church, Walton-on-the-Naze (Methodist/URC LEP)
Wix Methodist Community Church Building sale completed on 3/6/21*

The Circuit also has a link with Alexandra House, a Methodist Home for the Aged, though Covid has limited interaction.

Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Full name of charity	Tendring Methodist Circuit
Registration Charity Number	1140466
Date of registration	28 February 2011
Main communication address:	Tendring Circuit Office Methodist Church, Forge Lane Great Bentley Essex CO7 8GD

The members of the Tendring Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches.
 Full membership is on page 10 of this report.

Circuit Ministers and Officers during 2020/21:

Active Circuit Ministers	Rev Thomas Osborne (Superintendent) Rev Crawford Logan (on sick leave all year) Rev Christine Preece Rev Trevor Hahn (URC minister Authorised to Serve in the Methodist Church as a Presbyter) Deacon Janet Jenkins	
Circuit Stewards	Ms D Bignell Mr A Edwards Mrs M Woods Mr A Merriday	
Circuit Treasurer	Ms K Collins	
Circuit Lay Workers	Circuit Manager Circuit Administrator	Mr Colin Tucker Mrs Anne Oughton

Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

- Selected suitable accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Followed applicable accounting standards.
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

Signed on behalf of the Circuit Leadership team on 24 February 2022.

Reverend Thomas Osborne
Superintendent Minister

Ms Kate Collins
Circuit Treasurer

LIST OF TENDRING METHODIST CIRCUIT MEETING MEMBERSHIP / TRUSTEES

CIRCUIT OFFICERS and MINISTERS

MINISTERS

Rev T Osborne
Rev C Preece
Rev C Logan
Rev T Hahn
Deacon J Jenkins

Mrs C Gordon until 01/10/20
Miss M Gourley
Ms C Griggs until 01/10/20
Ms A Higgs until 10/5/21
Mr J Holmes
Ms P Humphries from 6/10/21
Mrs M Kimmitt

SUPERNUMERARY MINISTERS

Rev J Allison
Rev D Lang
Rev G Martin
Rev R Parsons
Rev A Potter
Rev J Robinson

Mrs P King
Mrs C Lacey
Miss A Lott
Mrs H McLaughlin
Mr L Marshall until 25/8/21
Mr P Marshall until 12/5/21
Mrs J Neal until 10/5/21
Mr A Nunn from 6/10/21

LAY WORKERS

Mrs A Oughton
Mr C Tucker

Mrs V Pratchett
Mrs M Potter until 2/11/20

CIRCUIT STEWARDS

Ms D Bignell
Mr A Edwards
Mrs M Woods
Mr A Merriday

Mrs M Quartermain
Mrs D Raven
Mrs C Scott
Mr D Shearmur
Mrs M Smith
Mr B Stephens
Mrs M Stephens

CIRCUIT TREASURER

Ms K Collins

Mrs J Taylor
Mr R Taylor
Mr M Tubby
Miss D West
Mrs M West
Mrs M Whittle
Mrs S Wright

CHURCH REPRESENTATIVES

Mrs J Allison
Mr D Bavister
Mrs G Bavister
Ms D Bignell
Mrs G Bucke until 28/1/20
Miss S Carman until 01/10/20
Miss J Crawford
Mr B Cuthbertson
Ms P Denmark until 16/11/20
Mrs P Edwards
Mrs R Essex
Mr S Everitt until 28/1/20
Miss B Fookes

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TENDRING METHODIST CIRCUIT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

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 the 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Andrew Barker FCA

Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Date: 9 March 2022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un- restricted)	Designated Funds (un- restricted)	Restricted Funds	Endow- ment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies		70					70
2 Income from monetary investments		138	536		671	193	1,538
3 Income from investment properties		10,740					10,740
4 Assessments on Churches		148,737					148,737
5 Capital Receipts			625,187				625,187
6 Grants received					20,000		20,000
7 Other charitable income		181			4,052		4,233
8 Total income		159,866	625,723	0	24,723	193	810,505
Expenditure							
9 Grants and donations		4,000					4,000
10 Salaries and associated costs		139,450			20,000		159,450
11 Property maintenance		11,760					11,760
12 Connexional assessment & model trust levy			198		132	64	394
13 District Assessment & Levy		39,148	2,474				41,622
14 Depreciation							0
15 Office expenses		4,117					4,117
16 Other outgoings		2,125			87	126	2,338
17 Total charitable expenditure		200,600	2,672	0	20,219	190	223,681
18 Gains/(losses) on monetary investments					5,242	1,047	6,289
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		-40,734	623,051	0	9,746	1,050	593,113
21 Transfers between funds							
22 Other gains/(losses)							
23 Net movement in funds		-40,734	623,051	0	9,746	1,050	593,113
24 Total funds brought forward		1,453,038	98,965		61,966	31,978	1,645,947
25 Total funds carried forward		1,412,304	722,016	0	71,712	33,028	2,239,060

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un- restricted)	Designated Funds (un- restricted)	Restricted Funds	Endow- ment Funds	Total 2019-20
		£	£	£	£	£	£
Income							
1 Donations and legacies		289					289
2 Income from monetary investments		713	977		417	238	2,345
3 Income from investment properties		10,740					10,740
4 Assessments on Churches		185,058					185,058
5 Capital Receipts							-
6 Grants received					20,000		20,000
7 Other charitable income		1,331					1,331
8 Total income		198,131	977	-	20,417	238	219,763
Expenditure							
9 Grants and donations		4,000					4,000
10 Salaries and associated costs		146,220			20,000		166,220
11 Property maintenance		10,169					10,169
12 Connexional assessment & model trust levy			3,808		124	64	3,996
13 District Assessment & Levy		38,296					38,296
14 Depreciation							-
15 Office expenses		4,536					4,536
16 Other outgoings		19,282				172	19,454
17 Total charitable expenditure		222,503	3,808	-	20,124	236	246,671
18 Gains/(losses) on monetary investments							
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		(24,372)	(2,831)	-	293	2	(26,908)
21 Transfers between funds		19,747	(19,520)		(123)	(104)	-
22 Other gains/(losses)							
23 Net movement in funds		(4,625)	(22,351)	-	170	(102)	(26,908)
24 Total funds brought forward		1,457,663	121,316		61,796	32,080	1,672,855
25 Total funds carried forward		1,453,038	98,965	-	61,966	31,978	1,645,947

Balance Sheet as at 31 August 2021

Notes	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	7	1,313,186					1,313,186	1,313,186
Investment properties							0	
Investments							0	
Total fixed assets		1,313,186	-	-	-	-	1,313,186	1,313,186

Current Assets

Debtors & Prepayments	10	26,127					26,127	13,460
Loans by the Circuit							0	0
Investments with TMCP	8,10,11		722,016		71,712	33,028	826,756	192,909
Central Finance Board Deposits	11	57,506					57,506	115,086
Cash at Bank and in hand	11	22,757					22,757	13,995
Total current assets		106,390	722,016	-	71,712	33,028	933,146	335,450

Current liabilities

Creditors (due in under 1 year)	12	7,272					7,272	2,689
Grants payable within 2021-22							0	0
Total current liabilities		7,272	-	-	-	-	7,272	2,689
Net current assets/liabilities		99,118	722,016	-	71,712	33,028	925,874	332,761

Total assets less current liabilities		1,412,304	722,016	-	71,712	33,028	2,239,060	1,645,947
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Long term liabilities (due after more than one year)								
Grants payable after 2021-22							-	0
Loans to the Circuit							-	
							-	
Net assets		1,412,304	722,016	-	71,712	33,028	2,239,060	1,645,947

Funds of the Circuit

General Fund (Unrestricted)	12	1,412,304					1,412,304	1,453,038
Circuit Model Trust Fund (Unrestricted)	12		722,016				722,016	98,965
Designated Funds (Unrestricted)				-			-	0
Total Unrestricted Funds							2,134,320	1,552,003
Restricted Funds	12				71,712		71,712	61,966
Endowment Funds	12					33,028	33,028	31,978
Total Funds		1,412,304	722,016	0	71,712	33,028	2,239,060	1,645,947

Circuit Treasurer:

Ms Kate Collins

Approved:

24/02/2022

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).

2 Funds

The funds held constitute:

- General Funds held for any purpose of the Circuit which are Unrestricted.
- The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted.
- Restricted funds which are held for a narrower purpose .
- Endowment funds are listed in the final notes to these accounts.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Basis

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

Incoming Resources

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

Resources Expended

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

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £350,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment..

Investment Properties

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

Investments

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

Debtors and Prepayments

The prepayment included in the accounts is predominantly in respect of stipends.

Creditors

Creditors includes outstanding amounts and accruals for expenditure not yet invoiced.

4 Payment to Trustees

	2020/21	2019/20
Number of Trustees	8	12
Total amount (£)	8,528	11,246

Payments primarily relate to reimbursement for travel and items paid on the Circuit's behalf including the ministers' expenses; also preaching fees and some work undertaken. Ministers' and Deacon's salaries (amounts set by Methodist Church) are not included.

5 Fees for examination or audit of the accounts

	2020/21	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	1,200	1,080
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

6 Paid employees

Staff Costs paid during the year were:

	2020/21	2019/20
Gross wages, salaries and benefits in kind	121,030	128,518
Employer's National Insurance costs	10,086	9,787
Pension costs	27,756	27,249
Apprenticeship levy	578	666
Total staff costs	159,450	166,220

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

4.7	4.7
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7 Tangible Fixed Assets

Cost or valuation

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	385,000	900,000	-	28,186		1,313,186
Additions		-				-
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	385,000	900,000	-	28,186	-	1,313,186

Accumulated depreciation

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

Net book value

Brought forward	385,000	900,000	-	28,186	-	1,313,186
Carried forward	385,000	900,000	-	28,186	-	1,313,186

8 Investment assets

The circuit has a spare manse which is currently tenanted for monthly income.

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month or reinvested.

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 ensures that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

During the year, four churches were sold and a share of the proceeds were given to Tendring MC by TMCP.

9 Loans

The Circuit has no loans.

10 Debtors and prepayment

	2020/21	2019/20
	£	£
Prepayments	14,562	13,460
Accrued income	-	-
Other Debtors	11,565	-
Total debtors and prepayments	26,127	13,460

11 Analysis of cash at bank

	2020/21	2019/20
	£	£
Bank balance held at Barclays Bank	16,804	11,399
Lloyds	5,872	2,560
Bank balance held at CFB	57,506	115,086
Petty Cash	81	36
TMCP	826,756	192,909
Total cash at bank	907,019	321,990

12 Current liabilities

	2020/21	2019/20
	£	£
Accruals	1,200	1,726
Other creditors	6,072	963
Total creditors and accruals	7,272	2,689

Unrestricted funds:

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers and gains	Closing Balance	Purpose of fund
General	1,453,038	159,866	200,600	-	1,412,304	Costs and property
CMT	98,965	625,723	2,672	-	722,016	Reserves for general expenditure
Totals	1,552,003	785,589	203,272	-	2,134,320	

Restricted Funds:

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers and gains	Closing Balance	Purpose of fund
Bequests	43,220	531	86	4,571	48,236	Funding for specific Churches
Other restricted	18,746	24,192	20,133	671	23,476	Buildings - general
Totals	61,966	24,723	20,219	5,242	71,712	

Endowment Funds:

Endowment	How the capital is invested	Current Value	Annual Income
L Nunn	TMC Account	26,277	88
Circuit Account	CFB Managed Mixed Fund	6,751	105
Totals		33,028	193

Unrestricted funds:

Unrestricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
General	1,457,663	198,131	222,503	19,747	1,453,038	Costs and property
CMT	121,316	977	3,808	(19,520)	98,965	Reserves for general expenditure
Totals	1,578,979	199,108	226,311	227	1,552,003	

Transfer relates to an agreed amount for employing a Deacon (£19,520)

Restricted Funds:

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of fund
Bequests	43,051	20,256	20,087	-	43,220	Funding for specific Churches
Other restricted	18,745	161	37	(123)	18,746	Buildings - general
Totals	61,796	20,417	20,124	(123)	61,966	

Endowment Funds:

Endowment	How the capital is invested	Current Value	Annual Income
L Nunn	TMC Account	26,273	226
Circuit Account	TMC Account	5,705	12
Totals		31,978	238