

# 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**

<b>Independent Auditors:</b>	Moore Green Chartered Accountants, 22 Friars Green, Sudbury Suffolk CO10 2AA
<b>Investment managers</b>	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes  CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
<b>Current accounts:</b>	Barclays Bank, Manningtree Branch Lloyds Bank, Blackheath, London Branch
<b>Property Management:</b>	None Currently
<b>Solicitor:</b>	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.

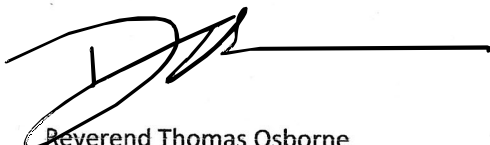
Followed applicable accounting standards.

Prepared the financial statements on the going concern basis.

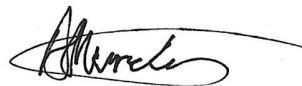
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit 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 28<sup>th</sup> 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
		£	£	£	£	£	£	£
<b>Income</b>								
1 Donations and legacies	4	30,732.85			66.00		<b>30,798.85</b>	30,500
2 Income from monetary investments	5	2,569.69	32,142.27		2,065.61	804.68	<b>37,582.25</b>	27,217
3 Income from investment properties					227.00		<b>227.00</b>	0
4 Assessments on Churches	6	131,035.50					<b>131,035.50</b>	129,867
5 Capital Receipts	7/8/9	4,499.12	50,000.00		39,254.83		<b>93,753.95</b>	34,660
6 Grants received							<b>0.00</b>	0
7 Other charitable income							<b>0.00</b>	0
<b>8 Total income</b>		<b>168,837.16</b>	<b>82,142.27</b>	<b>0.00</b>	<b>41,613.44</b>	<b>804.68</b>	<b>293,397.55</b>	<b>222,244</b>
<b>Expenditure</b>								
9 Grants and donations	10	1,086.17	14,000.00		5,398.47	719.60	<b>21,204.24</b>	12,713
10 Salaries and associated costs	11	161,522.85					<b>161,522.85</b>	150,299
11 Property maintenance	12	23,253.90			3,931.16		<b>27,185.06</b>	33,538
12 Connexional assessment & model trus	13	34,664.00					<b>34,664.00</b>	36,876
13 District Assessment & Levy	13		55,144.42				<b>55,144.42</b>	49,803
14 Depreciation	16	0.00					<b>0.00</b>	2,819
15 Office expenses	14	10,010.57			92.64		<b>10,103.21</b>	10,325
16 Other outgoing	15	7,019.29	2,427.99		3,281.43	85.08	<b>12,813.79</b>	4,576
<b>17 Total charitable expenditure</b>		<b>237,556.78</b>	<b>71,572.41</b>	<b>0.00</b>	<b>12,703.70</b>	<b>804.68</b>	<b>322,637.57</b>	<b>300,948</b>
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
<b>20 Net income/(expenditure)</b>		<b>-68,719.62</b>	<b>58,596.73</b>	<b>0.00</b>	<b>35,589.06</b>	<b>2,915.31</b>	<b>28,381.48</b>	<b>38,678</b>
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	
<b>23 Net movement in funds</b>		<b>6,251,368.38</b>	<b>-51,403.27</b>	<b>0.00</b>	<b>35,589.06</b>	<b>2,915.31</b>	<b>6,238,469.48</b>	<b>38,678</b>
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
<b>25 Total funds carried forward</b>		<b>7,632,262.38</b>	<b>800,522.31</b>	<b>0.00</b>	<b>110,109.10</b>	<b>32,766.51</b>	<b>8,575,660.30</b>	<b>2,337,190</b>

# 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
<b>Total fixed assets</b>		<b>7,520,455.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,520,455.00</b>	<b>1,310,367</b>

## 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
<b>Total current assets</b>		<b>114,470.54</b>	<b>800,522.31</b>	<b>0.00</b>	<b>110,109.10</b>	<b>32,766.51</b>	<b>1,046,764</b>

## 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
<b>Total current liabilities</b>		<b>2,663.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,663.16</b>	<b>19,940</b>
<b>Net current assets/liabilities</b>		<b>111,807.38</b>	<b>800,522.31</b>	<b>0.00</b>	<b>110,109.10</b>	<b>32,766.51</b>	<b>1,026,824</b>


<b>Total assets less current liabilities</b>		<b>7,632,262.38</b>	<b>800,522.31</b>	<b>0.00</b>	<b>110,109.10</b>	<b>32,766.51</b>	<b>8,575,660.30</b>	<b>2,337,191</b>
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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
<b>TOTAL</b>	<b>93,753.95</b>

**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
<b>TOTAL</b>	<b>161,522.85</b>	<b>150,299</b>

**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
<b>TOTAL</b>	<b>10,103.36</b>	<b>10,325</b>

**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
<b>TOTAL</b>	<b>12,813.79</b>	<b>4,574</b>



**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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
Opening balance	-	2,819	-	-	-
Depreciation eliminated	-	2,819	-	-	-
Charge for year	-	-	-	-	-
Closing balance	-	-	-	-	-
<b>Net book value</b>					
Opening balance	385,000	25,367	-	900,000	1,310,367
<b>Closing balance</b>	<b>385,000</b>	<b>-</b>	<b>6,034,422</b>	<b>1,101,033</b>	<b>7,520,455</b>

**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
<b>TOTAL</b>	<b>51,301.38</b>	<b>10,532</b>

## 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
<b>TOTAL</b>	<b>2,663.16</b>	<b>19,940</b>

## 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
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
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
<b>TOTAL</b>	<b>2,232,819.58</b>	<b>250,979.43</b>	<b>-309,129.19</b>	<b>223,692.87</b>	<b>6,034,422.00</b>	<b>8,432,784.69</b>
<b>Restricted Funds</b>						
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
<b>TOTAL</b>	<b>74,520.04</b>	<b>41,613.44</b>	<b>-12,703.70</b>	<b>6,679.32</b>	<b>0.00</b>	<b>110,109.10</b>
<b>Endowment Funds</b>						
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
<b>TOTAL</b>	<b>29,851.20</b>	<b>804.68</b>	<b>-804.68</b>	<b>2,915.31</b>	<b>0.00</b>	<b>32,766.51</b>
<b>TOTALS</b>	<b>2,337,190.82</b>	<b>293,397.55</b>	<b>-322,637.57</b>	<b>233,287.50</b>	<b>6,034,422.00</b>	<b>8,575,660.30</b>

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)***

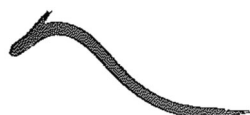
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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.*