

# 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 Presbyter)	
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**

<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 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
		£	£	£	£	£	£	£
<b>Income</b>								
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
<b>8 Total income</b>		<b>153,969.01</b>	<b>21,901.21</b>	<b>0.00</b>	<b>36,166.91</b>	<b>637.06</b>	<b>212,674.19</b>	<b>293,397.55</b>
<b>Expenditure</b>								
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
<b>17 Total charitable expenditure</b>		<b>302,400.11</b>	<b>108,712.55</b>	<b>0.00</b>	<b>45,427.67</b>	<b>106.49</b>	<b>456,646.82</b>	<b>322,637.57</b>
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
<b>20 Net income/(expenditure)</b>		<b>514,817.90</b>	<b>-94,674.28</b>	<b>0.00</b>	<b>-8,327.53</b>	<b>918.72</b>	<b>412,734.81</b>	<b>28,381.48</b>
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
<b>23 Net movement in funds</b>		<b>645,649.77</b>	<b>-224,674.28</b>	<b>0.00</b>	<b>-8,628.83</b>	<b>388.15</b>	<b>412,734.81</b>	<b>###</b>
24 Total funds brought forward		7,632,262.38	800,522.31	0.00	110,109.10	32,766.51	8,575,660.30	###
<b>25 Total funds carried forward</b>		<b>8,277,912.15</b>	<b>575,848.03</b>	<b>0.00</b>	<b>101,480.27</b>	<b>33,154.66</b>	<b>8,988,395.11</b>	<b>###</b>

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)								
Grants payable after 2023-24							0.00	0.00
Loans to the Circuit							0.00	0.00
							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

<b>Funds of the Circuit</b>									
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
<b>Total Unrestricted Funds</b>							<b>8,853,760.18</b>		<b>8,432,784.69</b>
Restricted Funds	18				101,480.27		101,480.27		110,109.10
Endowment Funds	18					33,154.66	33,154.66		32,766.51
<b>Total Funds</b>		<b>8,277,912.15</b>	<b>575,848.03</b>	<b>0.00</b>	<b>101,480.27</b>	<b>33,154.66</b>	<b>8,988,395.11</b>		<b>8,575,660.30</b>

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)**

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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>
<b>TOTAL</b>	<b><u>148,155.61</u></b>	<b><u>161,523.61</u></b>

**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>
<b>TOTAL</b>	<b><u>19,627.11</u></b>	<b><u>6,282.68</u></b>

**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>
<b>TOTAL</b>	<b><u>28,478.15</u></b>	<b><u>12,813.79</u></b>



**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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
Opening balance	-	-	-	-	-
Depreciation eliminated	-	-	-	-	-
Charge for year	-	-	-	-	-
Closing balance	-	-	-	-	-
<b>Net book value</b>					
Opening balance	385,000	-	6,034,422	1,101,033	7,520,455
<b>Closing balance</b>	<b>385,000</b>	<b>-</b>	<b>6,245,540</b>	<b>1,553,164</b>	<b>8,183,704</b>

**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
<b>TOTAL</b>	<b>13,935.26</b>	<b>51,301.38</b>

**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>
<b>TOTAL</b>	<b><u>4,603.48</u></b>	<b><u>2,663.16</u></b>

## 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 £
<b>Unrestricted Funds</b>						
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
<b>TOTAL</b>	<b>8,432,784.69</b>	<b>175,870.22</b>	<b>-411,112.66</b>	<b>655,386.06</b>	<b>831.87</b>	<b>8,853,760.18</b>
<b>Restricted Funds</b>						
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
<b>TOTAL</b>	<b>110,109.10</b>	<b>36,166.91</b>	<b>-45,427.67</b>	<b>933.23</b>	<b>-301.30</b>	<b>101,480.27</b>
<b>Endowment Funds</b>						
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
<b>TOTAL</b>	<b>32,766.51</b>	<b>637.06</b>	<b>-106.49</b>	<b>388.15</b>	<b>-530.57</b>	<b>33,154.66</b>
	<b>8,575,660.30</b>	<b>212,674.19</b>	<b>-456,646.82</b>	<b>656,707.44</b>	<b>0.00</b>	<b>8,988,395.11</b>

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.....