

Stoke on Trent Mission Circuit  
Annual Report and Accounts  
for the year ended 31 August 2023

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## **Stoke on Trent Mission Circuit Annual report 2022/23**

Stoke-on-Trent Mission Circuit is a group of 10 Christian churches committed to increasing awareness of God's presence; helping people find and grow in faith through mutual love and care; developing God-given gifts; meeting the needs of all people through service and challenging injustice and working out our faith in daily life. In all this, we seek to share the good news of Jesus Christ.

### **Basis of preparation and legal framework**

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

### **Aims of the organisation**

The Charity's objective is to act as a resource provider within the area around Stoke on Trent for the Methodist Church:

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

- The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church.
- Any charitable purpose for the time being of any Connexional, District, Circuit, local, or another organisation of The Methodist Church.
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church.
- Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.
- The organisation and resourcing of regular public acts of worship are open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses, and small groups.
- The resourcing of pastoral work includes visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of chaplaincy services to the local university and other institutions.

### **Public Benefit**

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

## **Brief financial review of the year**

### **Income trends**

Circuit income of £300,973 was primarily received from assessments paid by the circuit churches and contributions but associated organisation towards their staff remuneration cost. Interest received increased significantly compared to last year. Most income received was in line with budgeted Income.

### **Expenditure trends**

Total expenditure was £ 416,396. Stipend costs were mainly covered through the assessments from churches. £120,000 of the expenditure was for a building on Lord's Street – Biddulph as a replacement of the Park View Church, Biddulph. 22.8% of the revenue expenditure part of the expenditure was the Circuit's contribution to the Stoke Chester District, of which a significant part is used to fund the work of the wider Methodist Church. Other expenditure includes manse maintenance running cost and training cost for the year.

### **Fund balances**

The Circuit's net current assets on 31 August 2023, excluding designated funds, were £276,639 giving over 4 months of cover for expenditure.

## **Financial Plans for 2023/24**

Circuit financial plans for the coming year have been prepared on the basis that there will be 2 full-time ordained staff, 1.5 lay pastors, and other paid lay- workers with the anticipated cost of living stipend increases combined. In addition, there was a budgeted increase of 12.13% on district assessment.

## **Structure, Governance, and Management**

The governing document for the Circuit is the Deed of Union (1932) and the Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day-to-day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers' meeting, the Circuit Finance and Property Committee, and the Circuit Policy Committee.

## **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 an induction to their role as trustees. The district provided grants towards a training activity over the year.

## **Related Parties**

The Circuit is part of the Chester and Stoke on Trent District and is also accountable to the Methodist Conference.

The Stoke on Trent Mission Circuit is made up of the following churches:

Gateway Methodist Church

Mount Pleasant Methodist Church

Oasis Community Church

Packmoor Methodist Church

Potters Church

Swan Bank Methodist Church

The Village Church

Wesley Hall Methodist Church

Whitehill Methodist Church

## **Risk Management**

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

There is a regular annual review process undertaken and recorded.

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

## **Safeguarding**

Every person has value and dignity, which comes directly from the creation of males and females 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 establishment of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child, or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended a child, young person, or vulnerable adult.
- In all these principles, we will follow legislation, guidance, and recognised good practice.

The Stoke on Trent Mission Circuit commits itself to ensure the implementation of the Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the Circuit and in the churches.

The Stoke on Trent Mission Circuit is committed to providing support, advice, and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

### **Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 4 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. Refer to the financial review section above.

**Circuit Details:**

Full Name of Charity: Stoke on Trent Mission Circuit

Registration Charity Number: 1185146

Date of registration: 3 September 2019

Main communication address (Circuit Office): 5 Swan Square, Stoke-On-Trent ST6 3EA

The members of the Stoke on Trent Mission Circuit meeting are the Charity Trustees, and membership is made up of circuit office holders, ministers, and representatives appointed by the local churches.

**Circuit Ministers and officers**

Active Circuit Ministers      Rev. Kathryn Stephens

Rev. Ruth Jeffries

Circuit Lay Workers      Mrs. Amy Wyatt

Mrs. Alison Price

Mr. Sam Taylor

Mrs. Glynis Cooper

Mr. Brian Tattersall

Mrs. Lynn Tindale

Circuit Secretary      Mrs. Bev Beverley Rushton

Circuit Stewards      Mr. Brian Barber

Mr. Derek Mack

Mr. Kenneth Burgess

Mr. David Greatbatch

Mr. Timothy Sproston

Administrator: Mrs. Alison Lynley

Treasurer: Mr. Frederick Sarpong-Boateng

Independent examiner      Name and address:  
Beaumonts Chartered Accountants  
29/31 Moorland Road, Burslem.  
Stoke on Trent. ST6 1DS

Investment Bankers      Central Finance Board of the Methodist Church  
Trustees for Methodist Church purposes

## Circuit Standard Form of Accounts

### Stoke on Trent Mission Circuit

Circuit No 11/18

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Total 2022-23 £	Total 2021-22 £
<b>Income</b>						
Donations and legacies					0	0
Income from monetary investments	4	1,535	4,933		6,468	970
Income from investment properties					0	0
Assessments on Churches	5	284,540			284,540	311,601
Capital Receipts	6				0	137,168
Grants received	7	212			212	1,640
Other charitable income	8	9,753			9,753	9,243
<b>Total income</b>		<b>296,040</b>	<b>4,933</b>	<b>0</b>	<b>300,973</b>	<b>460,622</b>
<b>Expenditure</b>						
Grants and donations	9	957			957	8,424
Salaries and associated costs	10	199,108			199,108	241,282
Property maintenance	11	9,419			9,419	9,826
Connexional assessment & model trust levy	12		794		794	493
District Assessment & Levy	13	58,233	9,350		67,583	63,686
Depreciation					0	0
Office expenses	14	1,118			1,118	2,223
Other outgoings	15	17,418		120,000	137,418	21,233
<b>Total charitable expenditure</b>		<b>286,253</b>	<b>10,143</b>	<b>120,000</b>	<b>416,396</b>	<b>347,167</b>
Gains/(losses) on monetary investments		0	0	0	0	0
Gains/(losses) on investment properties		0	0	0	0	0
<b>Net income/(expenditure)</b>		<b>9,787</b>	<b>(5,210)</b>	<b>(120,000)</b>	<b>(115,423)</b>	<b>113,455</b>
Transfers between funds	16	30,460	42,059		72,519	(20,168)
Other gains/(losses)		0	0	0	0	0
<b>Net movement in funds</b>		<b>40,247</b>	<b>36,849</b>	<b>(120,000)</b>	<b>(42,904)</b>	<b>93,287</b>
Total funds brought forward		598,051	116,491	122,532	837,074	743,787
<b>Total funds carried forward</b>		<b>638,298</b>	<b>153,340</b>	<b>2,532</b>	<b>794,170</b>	<b>837,074</b>



Stoke on Trent Mission Circuit  
Balance Sheet as at 31 August 2023

Circuit No 11/18

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	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Totals 2022/23 £	Totals 2021/22 £	
<b>Fixed Assets</b>							
Circuit Manses & Equipment	17	515,000			515,000	515,000	R
Investment properties					-	-	R
Investments					-	-	
<b>Total fixed assets</b>		<b>515,000</b>	<b>-</b>	<b>-</b>	<b>515,000</b>	<b>515,000</b>	
<b>Current Assets</b>							
Debtors	18	8,520			8,520	8,138	S
Loans by the Circuit					-	-	
Investments with TMCP	19		153,340		153,340	236,491	
Central Finance Board Deposits	20	59,473			59,473	53,034	T
Cash at Bank and in hand	21	79,679		2,532	82,211	31,323	
<b>Total current assets</b>		<b>147,672</b>	<b>153,340</b>	<b>2,532</b>	<b>303,544</b>	<b>328,986</b>	
Current liabilities							
Creditors (due in under 1 year)	22	24,373			24,373	6,913	U
Grants payable within 2022-23					-	-	V
<b>Total current liabilities</b>		<b>24,373</b>	<b>-</b>	<b>-</b>	<b>24,373</b>	<b>6,913</b>	
<b>Net current assets/liabilities</b>		<b>123,299</b>	<b>153,340</b>	<b>2,532</b>	<b>279,171</b>	<b>322,073</b>	
<b>Total assets less current liabilities</b>		<b>638,299</b>	<b>153,340</b>	<b>2,532</b>	<b>794,171</b>	<b>837,073</b>	
Long term liabilities (due after more than one year)							
Grants payable after 2022-23					-	-	V
Loans to the Circuit					-	-	
<b>Total long term liabilities</b>							
<b>Net assets</b>		<b>638,299</b>	<b>153,340</b>	<b>2,532</b>	<b>794,171</b>	<b>837,073</b>	W
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		638,298			638,298	598,050	
Circuit Model Trust Fund (Unrestricted)			153,340		153,340	116,491	W
Designated Funds (Unrestricted)				2,532	2,532	122,532	
<b>Total Unrestricted Funds</b>					<b>794,170</b>	<b>837,073</b>	
Restricted Funds					-	-	
Endowment Funds					-	-	
<b>Total Funds</b>		<b>638,298</b>	<b>153,340</b>	<b>2,532</b>	<b>794,170</b>	<b>837,073</b>	

## **Notes to the Accounts**

### **1 Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

### **2 Funds**

The funds held constitute: General Funds held for any purpose of the Circuit, which is Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

### **3 Accounting policies**

#### **Basis**

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

#### **Incoming Resources**

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

#### **Resources Expended**

Expense is recognised when there is a reduction in economic benefit. Provisions for expense are also recognised when the Circuit has a present legal or constructive obligation, and it is probable that there will be an outflow of economic benefit, which can be reliably measured.

#### **Grants**

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

#### **VAT**

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

### **Tangible fixed assets for use by the Circuit**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £200. The freehold manses are revalued at their estimated market value at the end of the year. No depreciation has been calculated on the land and building, as trustees consider any depreciation would not be material. The properties have been reviewed for impairment and trustees believe no impairment has occurred. Impairment of the manses is recognised when there are reasons to believe that their recoverable amounts are less than the carrying value. The recoverable amount is the higher of the fair value, less cost to sell, and the value in use of the manses.

### **Investment Properties**

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

### **Investments**

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

### **Debtors**

Debtors were made up of prepayment expenses and accrued income. The prepaid expenses include one month's ministers' stipends paid in advance and any other prepaid expenses. The accrued income relates to accrued contributions due from churches and other associated organisations.

### **Creditors due under one year**

These are recognised when there are present obligations for the circuit to transfer economic resources as a result of past events.

#### **Note 4. Income from monetary investments**

	<b>General (Unrestricted) £</b>	<b>Circuit Model Trust (Unrestricted) £</b>	<b>Designated (unrestricted) £</b>	<b>Total 2022-23 £</b>	<b>Total 2021-22 £</b>
Interest received from Central Finance Board	1,530			1,530	95
Interest received from CAF Bank	5			5	-
Interest received from Model Trust		4,933		4,933	875
<b>Total</b>	<b>1,535</b>	<b>4,933</b>	<b>0</b>	<b>6,468</b>	<b>970</b>

**Note 5. Assessments on Churches**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (unrestricted)	Total 2022-23	Total 2021-22
	£	£	£	£	£
Gateway	13,138			13,138	12,074
Mount Pleasant	6,009			6,009	5,599
Newchapel	-			-	3,857
Oasis Community	35,753			35,753	45,541
Packmoor	6,272			6,272	6,041
Pottor's	23,783			23,783	23,399
Swan Bank	142,251			142,251	161,350
The Village	12,775			12,775	10,822
Wesley Hall	22,739			22,739	20,259
Whitehill	21,820			21,820	21,224
ECG	-			-	1,435
<b>Total</b>	<b>284,540</b>	<b>0</b>	<b>0</b>	<b>284,540</b>	<b>311,601</b>

**Note 6. Capital Receipts**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (unrestricted)	Total 2022-23	Total 2021-22
	£	£	£	£	£
Sales Proceeds - Biddulph Park Church	-	-	-	-	137,168
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,168</b>

**Note 7. Grants received**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (unrestricted)	Total 2022-23	Total 2021-22
	£	£	£	£	£
Training Grant	212			212	-
Furlough Grant from HMRC	-			-	1,640
<b>Total</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>212</b>	<b>1,640</b>

**Note 8. Other charitable income**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
Manse Rent Received - 19 Woodland grove	8,484			8,484	8,808
Newchapel Rent Received	1,209			1,209	0
Methodist Property Funds - Gateway	60			60	60
Insurance Claim	-			-	375
	<b>9,753</b>	<b>0</b>	<b>0</b>	<b>9,753</b>	<b>9,243</b>

**Note 9. Grants and donations**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
Connexion Pension Reserve Donation	-			-	8,100
Donation	957			957	324
	<b>957</b>			<b>957</b>	<b>8,424</b>

**Note 10a. Salaries and associated costs**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
<b>Minister's Salaries and associated Costs:</b>					
Stipends of Presbyters	53,856			53,856	51,648
Employer's NI	5,466			5,466	5,218
Ministers Pension	14,487			14,487	13,893
Super's Allowance	2,693			2,693	2,582
Com in Ministry Allowance	352			352	342
Apprenticeship Levy Recharge	286			286	274
<b>Lay-worker's Salaries and associated Costs:</b>					
Salaries	110,263			110,263	150,795
Employer's NI	5,516			5,516	8,078
Pension	5,062			5,062	7,122
Apprenticeship Levy Recharge	1,126			1,126	1,330
<b>Total</b>	<b>199,108</b>	<b>0</b>	<b>0</b>	<b>199,108</b>	<b>241,282</b>

**Note 10b.**

No trustee was paid for their work as trustees or additional service offered to the Circuit.

**Note 10c.**

There Circuit incurred cost towards the remuneration and re-imbursed expenses to two trustees for their employment as ministers of the Circuit. The ministers were paid the minimum stipends and associated costs as prescribed by conference. The remuneration costs were paid by the Circuit through the connexion's payroll. There was no discretionary local allowance approved by the circuit meeting. All essential expenses incurred by ministers in the discharge of their responsibilities of their appointment were re-imbursed by the Circuit, (CPD of the Methodist Church Vol 2, Standing order 801 (1&2), 2021).

Rev Kathryn Stephens: Stipends £26,928 (2022: 25,824), Allowances £2,869 (2022: 2,753), Employer's NI £2,923 (2022: 2,792), Pension £7,244 (2022: 6,945) and Reimbursed expenses £2,124 (2022: 2,145).

Rev Ruth Jefferies: Stipends £26,928 (2022: 25,824), Allowances £176 (2022: 171), Employer's NI £2,543 (2022: 2,425), Pension £7,244 (2022: 6,945) and Reimbursed expenses £1,360 (2022: 1,682).

Pastor Sam Taylor: Stipends £26,928 (2022: 24,301), Employer's NI £1,371.16 (2022: 2,197.87), Pension £869.49 (2022: 1,458.24)

**Note 11. Property maintenance**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
Council Tax	4,410			4,410	4,261
Insurance	2,020			2,020	1,892
Water	1,258			1,258	730
Newchapel Electricity and Gas	1,008			1,008	-
Building Inspection Report (Quinquennial inspections)	-			-	1,425
RMG CRA - Ground management for Sandiacre Manse	142			142	136
Manse Maintenance	581			581	1,382
<b>Total</b>	<b>9,419</b>	<b>-</b>	<b>-</b>	<b>9,419</b>	<b>9,826</b>

**Note 12. Connexional assessment & model trust levy**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
TMCP Administration Charge	-	794	-	794	493

**Note 13. District Assessment & Levy**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
District Assessment	58,233			58,233	57,544
District levy		9,350		9,350	6,142
<b>Total</b>	<b>58,233</b>	<b>9,350</b>	<b>-</b>	<b>67,583</b>	<b>63,686</b>

**Note 14. Office expenses**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
Stationery, Copying and Postage	15			15	1,079
Methodist Handbook	-			-	-
Photocopy Lease	563			563	563
Bank Charges	60			60	101
Independent Examiner's Fees	480			480	480
<b>Total</b>	<b>1,118</b>	<b>-</b>	<b>-</b>	<b>1,118</b>	<b>2,223</b>

**Note 15. Other outgoings**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (unrestricted) £	Total 2022-23 £	Total 2021-22 £
Staff expenses reimbursements	5,196			5,196	6,190
Furlough Reimbursement to Churches				-	1,640
Rent - 32 Milehouse Lane	9,702			9,702	9,000
Preaching Expenses	381			381	196
Methodist Property Funds	60			60	60
Telephone	883			883	935
Training	635			635	25
DSB Application	38			38	-
Sales of Manse Expenses charge by District	-			-	2,550
Sundry Expenses/Previous Assessment Adjustment	523			523	637
<b>Total</b>	<b>17,418</b>	<b>-</b>	<b>-</b>	<b>17,418</b>	<b>21,233</b>

**Note 16. Transfer of Funds**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (Unrestricted) £	Total 2022-23 £	Total 2021-22 £
Transfer from Newchapel TMCP to Circuit	-	42,059		42,059	
Transfer from Newchapel Current Accounts to Circuit Current	30,461			30,461	-
Newchapel Children Funds AC to Circuit Current	3,461			3,461	(17,168)
Payment of Newchapel Children Funds to Packmoor	(3,461)			(3,461)	(3,000)
<b>Total</b>	<b>30,461</b>	<b>42,059</b>	<b>-</b>	<b>72,520</b>	<b>(20,168)</b>

**Note 17. Tangible Fixed Assets**  
Cost or valuation

	Land	Manses	Other buildings	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	515,000	-	-	-	515,000
Additions	-	-	-	-	-	0
Revaluations (+/-)	-	-	-	-	-	0
Disposals (-)	-	-	-	-	-	0
Transfers * (+/-)	-	-	-	-	-	0
Balance carried forward	-	515,000	-	-	-	515,000
<b>Accumulated depreciation</b>						
Balance brought forward	-	-	-	-	-	0
Depreciation charge for the year (-)	-	-	-	-	-	0
Revaluations (+/-)	-	-	-	-	-	0
Disposals (-)	-	-	-	-	-	0
Transfers * (+/-)	-	-	-	-	-	0
Balance carried forward	-	-	-	-	-	0
<b>Net book value</b>						
Brought forward	-	515,000	-	-	-	515,000
Carried forward	-	515,000	-	-	-	515,000

Circuit manses are 5 Sandiacre valued at £295,000 and 19 Woodland Grove valued at £220,000

**Note 18. Debtors**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (Unrestricted) £	Total 2022-23	Total 2021-22 £
<b>Total Prepaid Expenses:</b>					
Presbyters' Salaries and Associated Costs	6,876	-	-	6,876	6,401
Methodist Insurance	1,559	-	-	1,559	0
Manses Water Rates	38	-	-	38	59
RMG CRA - Ground management for Sandiacare Manse	47	-	-	47	48
<b>Total Accrued Income:</b>					
Assessments on Churches	-	-	-	-	1,630
<b>Total</b>	<b>8,520</b>	<b>0</b>	<b>0</b>	<b>8,520</b>	<b>8,138</b>



**Note 19a. Investments with TMCP**

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (Unrestricted) £	Total 2022-23	Total 2021- 22 £
<b>Trust 9411</b>					
Opening Balance - 01/09/2022		236,491		236,491	172,851
Add Trust Interest (Note 4)		3,583		3,583	875
Add Property Proceeds - Biddulph Park Church (Note 6)		-		-	137,168
Less Transfer to CFB for Ministry (Note 17)		-		-	(42,500)
Less Transfer between funds - Transfer to Oasis for replacement project (Note 17)		-		-	(17,168)
Less District levy (Note 14)		9,350		9,350	(6,142)
Less TMCP Administration charges (Note 13)		674		674	(493)
Less Pension reserve payment/Donation (Note 9)				-	(8,100)
Less Cost of Property on Lord Street - Oasis		(120,000)		(120,000)	-
<b>Closing Balance - 31/08/2023</b>		<b>110,051</b>	<b>-</b>	<b>110,051</b>	<b>236,491</b>

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (Unrestricted) £	Total 2022-23	Total 2021- 22 £
<b>Note 19b. Investments with TMCP</b>					
<b>Trust 16793 - S of Land</b>					
Opening Balance - 01/09/2022		41,954		41,954	-
Add Trust Interest (Note 4)		1,347		1,347	-
Less TMCP Administration charges (Note 13)		120		120	-
<b>Closing Balance - 31/08/2023</b>	<b>-</b>	<b>43,181</b>	<b>-</b>	<b>43,181</b>	<b>-</b>

	General (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated (Unrestricted) £	Total 2022-23	Total 2021- 22 £
<b>Note 19c. Investments with TMCP</b>					
<b>Trust 338 - John Hamlett Legacy for poor</b>					
Opening Balance - 01/09/2022		106		106	-
Add Trust Interest (Note 4)		3		3	-
Less TMCP Administration charges (Note 13)		-		-	-
<b>Closing Balance - 31/08/2023</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>109</b>	<b>-</b>
<b>Total Closing Balance - 31/08/2023</b>	<b>-</b>	<b>153,340</b>	<b>-</b>	<b>153,340</b>	<b>236,491</b>

**Note 20. Central Finance Board Deposits**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (Unrestricted)	Total 2022-23	Total 2021-22
	£	£	£		£
Central Finance Bank	59,473	-	-	59,473	53,034

**Note 21. Cash at Bank and in hand**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (Unrestricted)	Total 2022-23	Total 2021-22
	£	£	£	£	£
Natwest Bank	78,448			78,448	26,951
Cooperative Bank			2,532	2,532	2,532
Charity Aid Foundation	1,230			1,230	1,840
<b>Total</b>	<b>79,679</b>	<b>-</b>	<b>2,532</b>	<b>82,211</b>	<b>31,323</b>

**Note 22. Creditors (due in under 1 year)**

	General (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated (Unrestricted)	Total 2022-23	Total 2021-22
	£	£	£	£	£
Accrued Expenses - Independent Examiner's Fees	960	-	-	960	480
Prepaid Income - Assessments on Churches	19,308	-	-	19,308	6,373
Property Funds liability	60	-	-	60	60
Cost of living Gift to Swan Bank Staff	500	-	-	500	-
Ministers and Lay-workers Expenses	3,830	-	-	3,830	-
Preaching Expenses	91			-	-
<b>Total</b>	<b>24,750</b>	<b>-</b>	<b>-</b>	<b>24,658</b>	<b>6,913</b>

**23. Money received and passed on to External Organisations - Ref Note 22**

	2022-23	2021-22
	£	£
Balance brought forward from last year	60	60
Offerings/Gifts - received for External Organisations	60	60
Offerings/Gifts - passed to External Organisations	60	60
Balance carried forward	60	60

**24. Investment assets**

The circuit has no investment properties and no common investment funds holdings.

**25. Loans**

The circuit has no loans payable and has not given out any loans

26. Analysis of restricted and designated funds: 2022 - 23

Fund Name	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £	Purpose of the fund
Benevolent Fund	-	-	-	-	Support for individuals in specific need
Development Fund	-	-	-	-	Available for funding outreach and development work
Circuit resources centre	122,532	-	(120,000)	2,532	Funds designated for the maintenance of the centre
<b>Totals</b>	<b>2,532</b>	<b>137,168</b>	<b>17,168</b>	<b>122,532</b>	

Comparative analysis of restricted and designated funds: 2021 - 22

Fund Name	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £	Purpose of the fund
Benevolent Fund	-	-	-	-	Support for individuals in specific need
Development Fund	-	-	-	-	Available for funding outreach and development work
Circuit resources centre	2,532	137,168	17,168	122,532	Funds designated for the maintenance of the centre
<b>Totals</b>	<b>2,532</b>	<b>137,168</b>	<b>17,168</b>	<b>122,532</b>	

**Name of Circuit: Stoke on Trent Mission Circuit**

**No: 11/18**

**Declarations and Scrutiny**

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *gfsboateng<sup>4</sup>* .....

Date... 15/11/2023.....

Name and address of the treasurer

Frederick Sarpong Boateng

16 Geneva Way

Biddulph. ST8 7FE

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will be presented to the Circuit meeting held on .....

Signature of the Chair of the meeting

.....

Date .....

Address:

# **Independent Examiner's Report to the Trustees of the**

## **Stoke on Trent Mission Circuit**

**Charity Number: 1185146**

### **Responsibilities and basis of the report**

I report to the trustees on my examination of the accounts of the Stoke on Trent Mission Circuit for the year ended 31 August 2023, set out on pages 7 to 18. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent Examiner's Statement**

The Circuit's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives 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.

Signature of independent examiner

Name of independent examiner:

Relevant professional qualification of independent examiner:

Name of firm (where appropriate):

Address:

ST6 1DS

Post Code:

Date:

3rd JUNE 2024