

CROYDON METHODIST CIRCUIT

England & Wales · Charity number 1129515

Details

Status Registered

Legal form Previously excepted

Registered 2009-05-11

Register [View on the Charity Commission register](#)

Contact

Address Croydon Methodist Circuit
c/o West Croydon Methodist Church
93 London Road
Croydon
CR0 2RF

Phone 02087749356

Email office@croydonmeth.org

Website www.croydonmeth.org

Activities

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

Activities: Religious activities in Croydon

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£316,977	£284,484	-	-
2023-08-31	£311,227	£267,708	-	-
2022-08-31	£271,903	£336,597	-	-
2021-08-31	£286,924	£337,741	-	-
2020-08-31	£329,125	£325,439	-	-

Trustees

Name	Role	Appointed
Rev RICHARD ANTHONY JAMES GROCOTT	Chair	2025-09-01
ADRIAN HOWE		2012-09-10
ALAN FREDERICK MILLS		
ANN ELIZABETH ATKINS BSC		
Adrian John Pickett		2021-10-18
Alberta Larkai-Doherty		2022-11-09
Andrea Deacon		2025-10-10
Andrew Thynne		2020-09-30
Beatrice Lewis		2024-03-13
Byron Asbruce		2020-10-10
COMFORT CROFFIE		2025-10-10
CONSTANTIA PENNIE		2015-06-10
Christine Angela Elliott		2023-07-01
DOREEN LILIAN GRACE RIDDEN		
David Robert Tayler FCA		2019-10-08
Deacon Allyson Henry		2024-09-01
Desmond Sonny Williams		2021-09-15
Dunstana Adeshola Davies		2020-10-06
ELIZABETH HELEN SMART		2019-10-08
Eunice Boadu		2022-03-12
Georgina Ruby Koomson		2025-10-10
Gillian Mary Haslam		2019-11-18
HUGH BASIL ROBERTS		2012-09-10
Karen Jennifer Taylor		2025-06-17
LINDA BARBARA ANN WHITE		
Leila Chibsah Phillips		2025-10-11
MISS JENNIE HALL		2015-06-11

Name	Role	Appointed
MR J HOPESON-SOWAH		
MRS TRUDY NARTEY		2012-03-27
Miss Fran Byard		2018-06-07
Ola Ogunyemi		2020-10-10
Oluwatoyin Folasade Ogunyemi		2023-08-09
PAUL RICHARD TAYLOR		
PAULINE MADGE LITTLE		
Paul Mervyn Parkinson		2019-07-08
Pauline Foster		2023-05-01
Professor Lawrie Bannister		2015-02-18
ROBIN HASLAM		2013-09-16
ROHINI HERAT		2011-03-24
Rev Dr Jonathan Dean		2024-09-01
Rev Gyula Fiak		2022-09-01
Rev Jennifer Margaret Potter		2020-10-05
Rev Juliet Chirevesa Ushewokunze		2023-03-02
Rev Leslie John Griffiths		2020-10-01
Rev Richard Michael Lowson		2022-09-01
Ruth Lilian Tayler		2014-09-14
SIAN ELIZABETH WILLIAMS		2021-09-13
Simon Mark Tayler		2023-08-09
Sonia Elaine Smith		2020-10-20
Sukhvinder Kalsi CIMA		2018-10-03
Tirena Gunter		2023-05-01
Tolulola Olusegun Lawal		2018-09-05
Wendy Jane Thompson		2026-03-17
Yvonne Fraser		2025-02-08

Accounts

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2024

	Page
Contents	
Information	2
Trustees Annual Report including Reserves Policy	3 – 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 – 23
Independent Examiner's report	24

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2024

Information

Superintendent Minister Rev. Dr. Stephen Day (to 31 August 2024)

Rev. Karen George (from 1 September 2024)

Principal Address Circuit Office
West Croydon Methodist Church
93 London Road
Croydon CR0 2RF

Bankers Barclays Bank plc

Independent Examiner Paul Newton, JCS Accountants

Trustees (Year ended 31 August 2024) (* denotes resigned during that year)

Revd Nigel Cowgill	Mr Paul Parkinson	Tirena Gunter
Revd Dr Stephen Day	Mrs Gillian Haslam	Pauline Foster
Revd Richard Lowson	Miss Siân Williams	Christine Elliott
Revd Gyula Fiak	Mr Paul Taylor	Samina Polson (Appointed 13.3.24)
Mrs Juliet Smith	Mr John Anstey	Beatrice Lewis (Appointed 13.3.24)
Revd Dr Leslie Griffiths	Mr Hugh Roberts	
Revd Jennifer Potter	Mrs Gertrude Nartey	
Rev. Juliet Ushewokunze	Mrs Rohini Herat	
Mr Robin Haslam	Mrs Ruth Tayler	
Desmond Williams	Mr David Tayler	
Adrian Pickett	Mrs Elizabeth Smart	
Toyin Ogunyemi	Mr Josef Hopeson-Sowah	
Simon Tayler	Mr Nicholas Kusah	
Mrs Doreen Ridden	Mrs Ann Atkins	
Mrs Pauline Little	Mr Andrew Thynne	
Miss Jennie Hall	Mrs Dunstana Davies	
Miss Fran Byard	Mr Byron Asbruce	
Mr Alan Mills	Mrs Adebukola Lawal	
Mrs Linda White	Mr Ola Ogunyemi	
Ms Constantia Pennie	Mrs Sonia Smith	
Mrs Comfort Croffie	Miss Becky Chipere*	
Mr Adrian Howe	Miss Sian Williams	
Miss Sukhvinder Kalsi	Eunice Boadu	
Mr Lawrie Bannister	Mary Salter	
Mr Tolulowaleyi Laval	Alberta Larkai-Doherty	

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

Governing documents and objective

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- (b) any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

In setting our objectives and planning our activities the circuit has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public interest guidance on advancing our objectives as set out above.

Mission Statement

Croydon Methodist Circuit draws on the Methodist Church in Britain's vision as a "discipleship movement equipped for Mission" and works to priorities taken from "Our Calling" within our local context;

The circuit encourages members individually and each of the churches collectively to engage in local community activities, social outreach, ecumenical work and inter-faith contact and co-operation;

We encourage the development of richly diverse and inclusive communities of faith which allows the exploration of discipleship by all people – regardless of background and without discrimination;

We seek to provide to our communities an example of God-filled lives and to enable the people of our churches to respond to the generosity of God's grace through worship and Christian service;

We seek to link together the people of our circuit churches so that they can be mutually supportive and encouraging, sharing in and learning from each other's experience of Christian living.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

Review of progress and achievements

Throughout the financial year the Croydon Methodist Circuit had four staff members: three ministerial staff: Revd Dr Stephen Day, Revd Richard Lowson and Revd Gyula Fiak, together with Mrs Juliet Smith (Circuit Administrator).

All our churches remain committed to maintaining their involvement in community outreach activities.

- Addington Methodist Church engages with three local schools: leading assemblies and hosting activities to share the Christmas and Easter stories. Beavers, Cubs Scouts, Rainbows, Brownies and Guides meet in the church and four well-attended Parade services are held each year. The church has a monthly Messy Church that is well attended. The church holds a monthly coffee morning during which donations are collected for the Vine Food Bank in New Addington; these events are well supported by the local community. The church hosts a weekly Luncheon Club that is designed for anyone who is retired or has an afternoon spare to have lunch and fellowship.
- Christ Church Methodist Addiscombe holds a monthly Messy Church and runs a weekly Stay and Play toddlers group. Brownies and Guides meet at the church. Café worship takes place monthly.
- At Downsview Methodist Church, Upper Norwood, the Luncheon club met weekly and also had an outing where members and volunteers went out together for lunch. The Downsview Players, an amateur dramatic group based at the church, put on a show at which they had one performance particularly for people with additional needs and they also took it to Hall Grange. In addition, the Girls' and Boys' Brigades meet weekly as does the Community choir. In partnership with the Waddington Way Residents Association the church put on a Big Lunch. The church also continued with an outreach programme of providing drinks and refreshments to the parents from Downsview School who park in the car park to collect their children. Every month the church holds a craft session for children after school. Monday afternoon has a warm space/friendship meeting.

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2024

Review of progress and achievements (continued)

- Norbury Methodist Church holds a weekly Pop-in community café which is well attended and valued by local people. The church also runs a weekly craft group and Posh Tots, a weekly group for toddlers and their carers. Various community events take place on the premises, including monthly surgeries for the local ward councillors. Also a weekly knitting group for seniors meets.
- The premises of Parchmore Methodist Church and Community Centre are being used by 8 community groups. The church also holds a monthly coffee morning and provides a valuable opportunity for people to meet over refreshments to chat and play games.
- Shirley Methodist Church has begun new forms of community engagement. A group gathers each month to make bread, some of which is given away to family, friends or neighbours. A monthly film club developed from showing films during Lent in 2023. Church members have a close link with Hall Grange, the residential care home run by MHA, giving support as volunteers and supporting activities in the home and in the Wilderness, a heritage garden on the Hall Grange premises (<https://www.mha.org.uk/get-involved/the-wilderness>).
- South Norwood Methodist Church holds a coffee morning twice a month. The minister and several church members lead a monthly service at Acacia Care Centre, a local residential care home.
- West Croydon Methodist Church has a Wednesday Club offering support to individuals and families who are homeless or struggling in other ways. It operates weekly except the last week of each month, offering food, toiletries and clothing.

The above shows that many of our churches run various activities for children and young people. Churches host and engage with a range of uniformed organisations. West Croydon Methodist Church has a particular ministry with children and young people; it has an active youth club to support young people in their Christian faith with many being confirmed and received as church members.

The circuit provides ministers and preachers to lead a weekly Sunday afternoon worship service at Hall Grange, a residential care home run by MHA. Several church members do voluntary work at Hall Grange.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

The circuit equips lay volunteers by providing training and development opportunities to empower them to identify and use their gifts and skills to the glory of God. Training has been offered to local church and circuit trustees to equip them for their roles. Prescribed office holders in local churches and the circuit have engaged with the mandatory Unconscious Bias and Equality, Diversity & Inclusion as part of the Methodist Church in Britain's Justice, Dignity & Solidarity strategy. The circuit trustees also adopted a raft of policies relating to circuit lay employees.

The circuit's work is guided by the Methodist Church in Britain's statement "Our Calling":

- The Church exists to increase awareness of God's presence and to celebrate God's love
- The Church exists to help people to grow and learn as Christians, through mutual support and care
- The Church exists to be a good neighbour to people in need and to challenge injustice
- The Church exists to make more followers of Jesus Christ

The circuit provides initial training for Local Preachers and Worship Leaders as well as ongoing peer support for those accredited. Creating Safer Space safeguarding training is offered annually to those needing initial or refresher training.

The Circuit staff continue to work in partnership with local and national voluntary and statutory bodies. They engage ecumenically with Croydon Churches Forum as well as other local groups.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

Plans for the future

A deacon will be stationed in the circuit from September 2024. He will divide his time between supporting the minister of three churches in the south of the circuit and being the Circuit Mission Enabler. The post of Circuit Mission Enabler is a new one for the circuit and has been envisaged to support all circuit churches in clarifying their future vision and mission as well as identifying opportunities for working together between churches and communities.

Risk Assessment

The Circuit Leadership Team (CLT) continues to review the regulatory framework in which the circuit operates and where the CLT finds areas of risk to the circuit, appropriate action is taken to minimise the risk.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's image and likeness. Christians see this potential as fulfilled by God's recreation of us in Christ. Among other things this implies a duty to value all people bearing the image of God and therefore to protect them from harm. The Croydon Methodist Circuit commits itself to ensuring the implementation of Methodist Connexional Safeguarding policy; government legislation, guidance and safe practice in the circuit and in the churches in support of this.

Local church and circuit safeguarding officers have ensured that those new to the relevant offices within local churches and the circuit have obtained a DBS disclosure and attended the Foundation Module training offered locally or in the wider district and, where appropriate, the Advanced Module training offered by the London District. Revd Cameron Kirkwood and Doreen Ridden are qualified to offer Foundation training within local churches or across the circuit. Local church safeguarding officers have also been making sure that those who hire our premises are compliant with safeguarding policy and practice.

The Croydon 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.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

Financial Review

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice.

Following the retirement of the circuit's lay pastor in summer 2022, the two years ended 31 August 2024 have seen reduced staffing costs which have in turn enabled the circuit to let a further manse on a temporary basis.

As a consequence of the reduced staffing costs and additional property income in the year ended 31 August 2024 the circuit's financial resources increased by £32,493 (2023: £43,519) and the circuit's net current assets increased from £172,194 at the beginning of the year to £204,687 at year end, of which £101,929 (2023: £71,868) represents general reserves.

Following a review of the circuit's staffing the circuit meeting approved an application for a deacon to be stationed in the circuit with effect from 1 September 2024. The circuit anticipates that churches will be able to meet future assessment payments in full, and therefore expects its financial performance to be stable over the 2024-27 period. Taking into account the actions taken in recent years to reduce the circuit's fixed expenditure and therefore church assessment levels, the Trustees have every reason to believe that the circuit is a going concern.

Reserves Policy

The reserves of the circuit are dependent on the extent that its ongoing costs can be funded from the assessments levied on the individual churches. The circuit seeks to operate its financial affairs each year on an ongoing basis. At the year end, the actual readily available reserves, being the circuit's General and Model Trust funds, represented 8.63 months (2023: 7.73) expenditure, which is in excess of the stated policy of general reserves of at least six months expenditure. Looking forward, the circuit is confident that for the foreseeable future total reserves will remain at an adequate level.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2024

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).

The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.

Connexional decisions are passed to the Chair of the District and appropriate Officers of the District for regional implementation.

The district passes control down to circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards via the medium of the Circuit Meeting.

The membership of the Circuit Meeting is laid down in the Constitutional Practice and Discipline of the Methodist Church. Together the members of the Circuit Meeting are the Managing Trustees of the Circuit.

Trustees

As set out in Methodist Standing Order 510, the members of the Croydon Methodist Circuit meeting are the Charity Trustees, membership being made up of ministers and circuit office holders, who are automatically trustees, together with representatives appointed by the local churches.

Owing to the number of individual churches in the circuit and the fact that the majority of the Circuit Meeting members are those elected by individual churches, it is clear that the make-up of the meeting is subject to frequent change. There were 54 trustees as at 30 June 2024 (2023: 53). A list of trustees is provided on page 2.

Related Parties

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

Addington Methodist Church

Christ Church Methodist, Addiscombe

Downsview Methodist Church

Norbury Methodist Church

Parchmore Methodist Church

Shirley Methodist Church, Croydon

South Norwood Methodist Church

West Croydon Methodist Church

Croydon Methodist Circuit
Trustees Annual Report
For the year ended 31 August 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply these consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Croydon Methodist 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 reasonable 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 independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make him aware of any relevant information.

Croydon Methodist Circuit

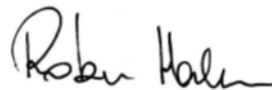
Trustees Annual Report For the year ended 31 August 2024

Approvals

The Trustees' Annual Report was approved by the Trustees and signed on their behalf on 29 June 2025
by:



Rev Richard Lowson



Robin Haslam

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

	Note	2023 - 24			2022-23		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Income							
Donations	3	0	240	240	0	2,186	2,186
Charitable activities							
Assessments on churches	5	234,973		234,973	236,303		236,303
Grants receivable	6	0		0	0		0
Letting income	4	73,865		73,865	68,800		68,800
Total from charitable activities		308,838		308,838	305,103		305,103
Other							
Income from Monetary Investments		7,899		7,899	3,938		3,938
Total income		316,737	240	316,977	309,041	2,186	311,227
Expenditure							
Expenditure on activities							
Grants and donations payable	7	0	400	400	0	1,600	1,600
Salaries and associated costs	8	153,999		153,999	142,155		142,155
Property	9	53,801		53,801	40,621		40,621
District Assessment & Levy	10	68,386		68,386	66,834		66,834
Other outgoings	11	7,898		7,898	16,498		16,498
Total charitable expenditure		284,084	400	284,484	266,108	1,600	267,708
Net income/(expenditure) before investment gains/losses		32,653	(160)	32,493	42,933	586	43,519
Gains or Losses on property revaluations				0			0
Net income/(expenditure) before transfers		32,653	(160)	32,493	42,933	586	43,519
Transfers between funds	21						
Net movement in funds		32,653	(160)	32,493	42,933	586	43,519
Reconciliation of funds							
Total funds brought forward		2,334,456	586	2,335,042	2,291,523	0	2,291,523
Total funds carried forward		2,367,109	426	2,367,535	2,334,456	586	2,335,042

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds are unrestricted. All activities relate to continuing operations.

Croydon Methodist Circuit

Circuit No: 35/41

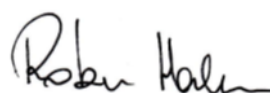
Balance Sheet as at 31 August 2024

	Note	General Fund: Unrestricted	Circuit Model Trust: Unrestricted	Restricted Funds	Totals 2024	Totals 2023
		£	£	£	£	£
Fixed Assets						
Tangible fixed assets	14	2,162,848			2,162,848	2,162,848
Total fixed assets		2,162,848			2,162,848	2,162,848
Current Assets						
Debtors	15	31,207			31,207	10,845
Investments with TMCP	16		102,332		102,332	99,740
Central Finance Board Deposits	17	101,798			101,798	58,210
Cash at Bank and in hand	17	51,644		426	52,070	29,647
Total current assets		184,649	102,332	426	287,407	198,442
Current Liabilities						
Creditors (due in under 1 year)	18	82,720			82,720	26,248
Total current liabilities		82,720			82,720	26,248
Net current assets		101,929	102,332	426	204,687	172,194
Total assets less current liabilities		2,264,777	102,332	426	2,367,535	2,335,042
Long Term Liabilities (due after more than one year)	19				0	0
Net assets		2,264,777	102,332	426	2,367,535	2,335,042
Funds of the Circuit						
General Fund (Unrestricted)	20.1	2,264,777			2,264,777	2,234,716
Circuit Model Trust Fund (Unrestricted)	20.2		102,332		102,332	99,740
Total Unrestricted Funds		2,264,777	102,332		2,367,109	2,334,456
Restricted Funds				426	426	586
Total Funds		2,264,777	102,332	426	2,367,535	2,355,042

The financial statements were approved by the Trustees and were signed on their behalf on 29 June 2025 by:



Rev Richard Lowson



Robin Haslam

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

1. Basis of accounting and accounting policies

i Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102), Financial Reporting Standard 102 and the Charities Act 2011.

ii Public benefit entity

The Croydon Methodist Circuit meets the definition of a public benefit entity under FRS 102. It is an unincorporated trust with principal office at West Croydon Methodist Church, 93 London Road, Croydon CR0 2RF.

iii Basis

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting this expectation. It has therefore continued to adopt the going concern basis in preparing its financial statements.

vi. Funds

General unrestricted funds represent funds which are expendable at the discretion of the Circuit in the furtherance of the objects of the charity and which have not been designated for other purposes. Such funds may be held to finance both working and capital investment.

vii Consolidation

The Circuit oversees the work of ministers and lay workers in Churches within the Circuit but does not have control over those Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that income will be received and the amount can be measured reliably.

Donations are accounted for gross when received.

Rental income is accounted for on an accruals basis.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

Further information on this matter is provided in the Trustees' Annual Report.

ix Expenditure

Expenditure is recognised in the Statement of Financial Activities once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

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

xi VAT

Irrecoverable input VAT is charged as a cost against the activity for which the expense was incurred.

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,500. The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value at 1 September 2015, being that property's insurance reinstatement value, as notified by Methodist Insurance plc at the previous renewal date. The value of the land element of the property is deemed to be one third of the total carrying value, based on research undertaken by Savills.co.uk. Further information can be found on their website. If acquired after that date and/or where freehold property has subsequently been extended, the cost of acquisition and/or extension is taken. No depreciation is provided because the trustees consider the current residual fair value of the properties in their present condition is not less than its historical cost, and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the properties would be immaterial.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at their realisable values.

xiv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District remits to The Methodist Church Fund quarterly most of the sums received from Circuits. A small sum is retained by the District to meet its own costs.

xv Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

xvi Investment properties

No property is currently deemed to not be held for the long term purposes of the charity.

xvii Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

2. Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

MCF: Methodist Church Fund

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3. Income from donations

	Unrestricted	Restricted	Total	2023
Donations	-	240	240	2,186

4. Income from other trading activities

Letting income has been received in respect of the following properties:-

	Unrestricted	Restricted	Total	2023
Huntingfield	24,065		24,065	10,000
Pollards Hill East	27,000		27,000	36,000
Southern Avenue	22,800		22,800	22,800
Total	73,865		73,865	68,800

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

5. Assessments on Churches

The Circuit comprises 8 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. An Assessment on Churches is determined annually by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income.

	Unrestricted	Restricted	Total	2023
Addington	20,991		20,991	20,266
Christ Church	31,501		31,501	33,955
Downsview	29,488		29,488	28,385
Norbury	13,862		13,862	14,509
Parchmore	27,056		27,056	26,508
Shirley	46,301		46,301	49,054
South Norwood	23,001		23,001	22,426
West Croydon	42,773		42,773	41,200
Total	234,973		234,973	236,303

The churches are considered to be related parties of the circuit.

6. Grants receivable

No grants were received in 2024 or 2023.

7. Grants and donations payable

Total grants of £400 (2023: £1,600) were made from the Shared Warmth Fund to assist individuals with energy costs.

8. Salaries and associated costs

Stipends were paid to 3 presbyters in the year (2023: 3 presbyters), and salaries paid to 1 lay worker (2023: 1 lay worker). The salaries are paid by the Connexion but funded by the Circuit.

The superintendent minister of the circuit, the other presbyters, the lay employees and the circuit stewards and treasurer make up the Circuit Leadership Team (CLT) and are considered as key management personnel. The superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are the trustees of the circuit.

The Presbyters of the circuit undertake the primary executive roles within the circuit. Apart from the three presbyters and the lay employees, who are trustees by virtue of their position, no member of the circuit meeting or CLT was in receipt of any payment for work undertaken on behalf of the circuit although certain travelling and administration costs were incurred in relation to specific projects.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

Key management personnel and total staff costs related to the presbyters and lay employees were as follows:

	2023 – 24	2022 – 23
	£	£
Gross stipends and salaries	108,839	96,850
Employer's National Insurance contributions	11,026	7,989
Employer's pension contributions to defined benefit and contribution schemes	24,583	22,738
Travel expenses	660	1,235
Total key management personnel costs	145,108	128,812
Fees paid to supernumerary ministers	1,710	1,575
Communications and other expenses	2,997	3,206
Computers for Ministry	582	528
Ministers training	191	287
Removal expenses	3,411	7,747
Total salaries and associated costs	153,999	142,155

Included in key management personnel costs above are salary and employment-related expenses related to non-presbyteral staff by category as follows:

	Administration 2023 - 24	2022 – 23
Gross salaries	19,131	17,545
Employer's national insurance	1,385	1,181
Pension contributions	1,142	1,053
Travel expenses	66	65
	21,730	19,844

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage. The travel costs of Presbyters who attended CLT and circuit meetings is included within their overall travel expenses and is not separately determined.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for the MMPS in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

9. Property costs

The circuit is Managing Trustee for 7 manses, 4 of which were occupied during the year by presbyters or lay staff serving in the Circuit. Three manses, Huntingfield, Pollards Hill East and Southern Avenue were let on an Assured Shorthold Tenancies. With the exception of the let manses, the Circuit is responsible for the payment of Council Tax, Utilities, Water Charges, Insurance and maintenance. In addition the Circuit pays a contribution towards the operational costs of the Circuit Office and periodic professional survey fees for the manses and churches in the Circuit. All costs are paid from the General Fund.

	2023 – 24	2022 – 23
	£	£
Maintenance -		
Barnfield Avenue	1,928	2,299
Norbury Avenue	6,401	751
The Manse, Huntingfield	755	9,283
Pollards Hill East	962	2,973
Sefton Road	19,561	606
Southern Avenue	1,292	75
Letting agents' fees	7,451	7,693
Council Tax	7,982	9,571
Water charges	959	963
Insurance	3,970	3,983
Survey fees	2,540	2,424
Total	53,801	40,621

10. District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (presbyters and mission staff only) of all Circuits in the London District. 25% of the overall cost is calculated using relative staffing proportions and 75% is calculated using relative membership proportions.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31 August of the accounting year.

	Unrestricted	Restricted	Total	2023
Methodist Church Fund (MCF)	56,160		56,160	51,514
District Expenses	9,448		9,448	12,182
Levy on CMTF funds	2,778		2,778	3,138
Total	68,386		68,386	66,834

11. Other outgoings

	Unrestricted	Restricted	Total	2023
Circuit office	2,191		2,191	1,986
Youth and childrens work	258		258	
Resources	1,747		1,747	2,036
Payroll admin cost	480		480	480
Independent examiner's fees	1,453		1,453	1,554
Miscellaneous	1,769		1,769	10,442
Total	7,898		7,898	16,498

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

12. Payments to trustees

The Circuit does not make payments to trustees other than as disclosed in note 8 above.

13. Governance costs

A fee of £1,453 (2023: £1,554) was charged by the Independent Examiner for the examination of the Circuit's accounts and accounting records.

14. Circuit manses and equipment

The Circuit Manses are all freehold properties and their value is shown as the deemed historical cost representing each property's carrying value at 1 September 2015 or acquisition value if purchased after that date (see Note 1 (xii)). The cost of extensions to freehold properties since 1 September 2015, or acquisition date if later, are capitalised.

Office equipment consists of one computer in the Circuit Office

14.1 Cost or valuation

	Land £	Buildings £	Office Equipment £	Total £
Cost or valuation				
Balance brought forward at 1 September, at cost	704,100	1,458,748	1,336	2,164,184
Additions in the year				
Revaluations in the year				
Less: Disposals in the year				
Gain on sale				
Balance carried forward	704,100	1,458,748	1,336	2,164,184

14.2 Accumulated depreciation

	Land £	Buildings £	Office Equipment £	Total £
Accumulated depreciation				
Balance brought forward at 1 September			1,336	1,336
Depreciation charge for the year			0	0
Balance carried forward			1,336	1,336

14.3 Net book value

	Land £	Buildings £	Office Equipment £	Total £
Brought forward	704,100	1,458,748	0	2,162,848
Balance carried forward	704,100	1,458,748	0	2,162,848

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

15. Debtors and prepayments

Circuit assessment debtors are measured on the basis of the amount expected to be recovered within twelve months. Debtors refer to the General Fund.

	2023 – 24	2022 – 23
	£	£
Trade debtors		
Circuit assessments (net of provisions of £54,476 (2023: £54,476))	19,127	0
Prepayments and accrued income	12,080	10,845
Total (net)	31,207	10,845

16. Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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

17. Central Finance Board (CFB) and Cash at Bank

The Circuit has a current accounts at Barclays Bank plc, an authorised institution. The sums held on those accounts are immediately available. In addition the Circuit has a deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18. Creditors and accrued expenses

Creditors and accrued expenses refer to the General Fund

	2024	2023
	£	£
Creditors and accruals		
Trade Creditors	0	0
Accruals and deferred income	82,720	26,248
Total	82,720	26,248

Maturity analysis of basic financial instruments

	Accrued at 01-Sep-23	Paid in year	Accrual made in year	Accrued at 31-Aug-24
Trade creditors				
Trade Creditors	0	0	0	0
Accruals and deferred income	26,248	(26,248)	82,720	82,720
Total	26,248	(26,248)	82,720	82,720

It is expected that all sums accrued at 31 August 2024 will be paid during the year to 31 August 2025.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

19. Long Term Liabilities

The Circuit has no long term liabilities as at 31 August 2024 (2023: £Nil)

20. Unrestricted Funds

20.1 General Fund – balance £2,264,777 at 31 August 2024 (2023: £2,234,716)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 95% of this fund is held as freehold properties.

20.2 Circuit Model Trust Fund – balance £102,332 at 31 August 2024 (2023: £99,740)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is the contributions from the sale of manses in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 913 and 917(2) are applicable.

21. Summary of movements on significant individual funds

Fund	Balance at 01-Sep-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-24 £
General Fund	2,234,716	311,368	(281,307)		2,264,777
Model Trust Fund	99,740	5,369	(2,777)		102,332
Shared Warmth Fund	586	240	(400)		426
Total Funds	2,335,042	316,977	(284,484)	0	2,367,535

Fund	Balance at 01-Sep-22 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-23 £
General Fund	2,184,850	305,836	(262,970)	7,000	2,234,716
Circuit Model Trust Fund	106,673	3,205	(3,138)	(7,000)	99,740
Shared Warmth Fund		2,186	(1,600)		586
Total Funds	2,291,523	311,227	(267,708)	0	2,335,042

Transfers from the Circuit Model Trust Fund were to facilitate major repairs to circuit manses.

22. Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2024

23. Capital commitments and contingent liabilities

There were no capital commitments at the year end (2023: £nil). The circuit had contingent liabilities of £7,000 at the year end (2023: £7,000) representing grants awarded subject to conditions which had not yet been met at that date.

24. Lease Commitments

The Circuit has contracts or obligations for the following:-

There are short term obligations for telephones and ancillary equipment at the Circuit Office. The total annual cost is not considered material.

Independent Examiner's Report to the Trustees of the Croydon Methodist Circuit

I report to the charity trustees on my examination of the accounts of Croydon Methodist Circuit (the charity) for the year ended 31 August 2024 set out on pages 12 to 23.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination;

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



Paul Newton FCA
JCS Accountants Ltd
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 30 June 2025

Accounts

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2023

	Page
Contents	
Information	2
Trustees Annual Report including Reserves Policy	3 – 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 – 23
Independent Examiner's report	24

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2023

Information

Superintendent Minister	Rev. Dr. Stephen Day
Principal Address	Circuit Office West Croydon Methodist Church 93 London Road Croydon CR0 2RF
Bankers	Barclays Bank plc
Independent Examiner	Paul Newton, JCS Accountants

Trustees (Year ended 31 August 2023) (* denotes resigned during that year)

Revd Nigel Cowgill	Mrs Comfort Croffie	Henrietta Williams*
Revd Dr Stephen Day	Mr Adrian Howe	Miss Sian Williams
Revd Richard Lowson	Mr Kofi Asamoah-Twum*	Eunice Boadu
(Appointed 1 st September 2022)	Miss Sukhvinder Kalsi	Mary Salter (Appointed 1 st
Revd Gyula Fiak	Mr Lawrie Bannister	September 2022)
(Appointed 1 st September 2022)	Mr Tolulowaleyi Laval	Alberta Larkai-Doherty
Mrs Juliet Smith	Mr Paul Parkinson	(Appointed 9 th November 2022)
Revd Pamela Clews*	Mrs Gillian Haslam	Tirena Gunter
Revd Dr Leslie Griffiths	Miss Siân Williams	(Appointed 1 st May 2023)
Revd Jennifer Potter	Mr Paul Taylor	Pauline Foster
Rev. Juliet Ushewokunze	Mr John Anstey	(Appointed 1 st May 2023)
(Appointed 2 nd March 2023)	Mr Hugh Roberts	Christine Elliott
Mr Robin Haslam	Mrs Gertrude Nartey	(Appointed 1 st July 2023)
Ms Dorothea Macauley*	Mrs Rohini Herat	
Desmond Williams	Mrs Ruth Tayler	
Adrian Pickett	Mr David Tayler	
Toyin Ogunyemi	Mrs Elizabeth Smart	
(Appointed 9 th August 2023)	Mrs Alyson Stonehouse*	
Simon Tayler	Mr Josef Hopeson-Sowah	
(Appointed 9 th August 2023)	Mr Nicholas Kusah	
Mrs Doreen Ridden	Mrs Ann Atkins	
Mrs Pauline Little	Mr Andrew Thynne	
Miss Jennie Hall	Mrs Dunstana Davies	
Miss Fran Byard	Mr Byron Asbruce	
Mr Alan Mills	Mrs Adebukola Lawal	
Mrs Linda White	Mr Ola Ogunyemi	
Ms Constantia Pennie	Mrs Sonia Smith	
Mrs Denise Watson*	Miss Becky Chipere	
Mrs Collis Peart*		
Mrs Rosemary Jones*		

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

Governing documents and objective

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- (b) any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

In setting our objectives and planning our activities the circuit has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public interest guidance on advancing our objectives as set out above.

Mission Statement

Croydon Methodist Circuit draws on the Methodist Church in Britain's vision as a "discipleship movement equipped for Mission" and works to priorities taken from "Our Calling" within our local context;

The circuit encourages members individually and each of the churches collectively to engage in local community activities, social outreach, ecumenical work and inter-faith contact and co-operation;

We encourage the development of richly diverse and inclusive communities of faith which allows the exploration of discipleship by all people – regardless of background and without discrimination;

We seek to provide to our communities an example of God-filled lives and to enable the people of our churches to respond to the generosity of God's grace through worship and Christian service;

We seek to link together the people of our circuit churches so that they can be mutually supportive and encouraging, sharing in and learning from each other's experience of Christian living.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

Review of progress and achievements

Throughout the financial year the Croydon Methodist Circuit had four staff members: three ministerial staff: Revd Dr Stephen Day, Revd Richard Lowson and Revd Gyula Fiak, together with Mrs Juliet Smith (Circuit Administrator).

All our churches remain committed to maintaining their involvement in community outreach activities. The Covid pandemic continued to affect community engagement by churches, although not as much as in the previous two years:

- Addington Methodist Church engages with three local schools: leading assemblies and hosting activities to share the Christmas and Easter stories. Beavers, Cubs Scouts, Rainbows, Brownies and Guides meet in the church and four well-attended Parade services are held each year. The church has a monthly Messy Church that is well attended. The church holds a monthly coffee morning during which donations are collected for the Vine Food Bank in New Addington; these events are well supported by the local community. The church hosts a weekly Luncheon Club that is designed for anyone who is retired or has an afternoon spare to have lunch and fellowship.
- Christ Church Methodist Church in Addiscombe was able to hold its annual summer holiday club for children aged 5-11 for the first time in several years. The church holds a monthly Messy Church and runs a weekly Stay and Play toddlers group. Brownies and Guides meet at the church. Café worship takes place monthly.
- At Downsview Methodist Church, Upper Norwood, the Luncheon club met weekly and also had an outing where members and volunteers went out together for lunch. The Downsview Players, an amateur dramatic group based at the church, put on a show at which they had one performance particularly for people with additional needs and they also took it to Hall Grange. In addition, the Girls' and Boys' Brigades meet weekly as does the Community choir. In partnership with the Waddington Way Residents Association the church put on a Big Lunch to commemorate the King's coronation. The church also started a new outreach programme of providing drinks and refreshments to the parents from Downsview School who park in the car park to collect their children.
- Norbury Methodist Church holds a weekly Pop-in community café which is well attended and valued by local people. The church also runs a weekly craft group and Posh Tots, a weekly group for toddlers and their carers. Various community events take place on the premises, including monthly surgeries for the local ward councillors.

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2023

- The premises of Parchmore Methodist Church and Community Centre are being used by six community groups, five of which were also using the premises pre-Covid. The trustees are considering the possibility of re-opening the Parchmore Lunch Club to support local people; It is envisaged this would initially be with a small group of people on a limited basis. The church also holds a monthly coffee morning and provides a valuable opportunity for people to meet over refreshments to chat and play games.
- Shirley Methodist Church has begun new forms of community engagement. A group gathers each month to make bread, some of which is given away to family, friends or neighbours. A monthly film club developed from showing films during Lent in 2023. Church members have a close link with Hall Grange, the residential care home run by MHA, giving support as volunteers and supporting activities in the home and in the Wilderness, a heritage garden on the Hall Grange premises (<https://www.mha.org.uk/get-involved/the-wilderness>).
- South Norwood Methodist Church holds a coffee morning twice a month. The minister and several church members lead a monthly service at Acacia Care Centre, a local residential care home.
- West Croydon Methodist Church has a Wednesday Club offering support to individuals and families who are homeless or struggling in other ways. It operates weekly except the last week of each month, offering food, toiletries and clothing.

The above shows that many of our churches run various activities for children and young people. Churches host and engage with a range of uniformed organisations. West Croydon Methodist Church has a particular ministry with children and young people; it has an active youth club to support young people in their Christian faith with many being confirmed and received as church members.

The circuit provides ministers and preachers to lead a weekly Sunday afternoon worship service at Hall Grange, a residential care home run by MHA. Several church members do voluntary work at Hall Grange.

The circuit equips lay volunteers by providing training and development opportunities to empower them to identify and use their gifts and skills to the glory of God. Training has been offered to local church and circuit trustees to equip them for their roles. Prescribed office holders in local churches and the circuit have engaged with the mandatory Unconscious Bias and Equality, Diversity & Inclusion as part of the Methodist Church in Britain's Justice, Dignity & Solidarity strategy. The circuit trustees also adopted a raft of policies relating to circuit lay employees.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

The circuit's work is guided by the Methodist Church in Britain's statement "Our Calling":

- The Church exists to increase awareness of God's presence and to celebrate God's love
- The Church exists to help people to grow and learn as Christians, through mutual support and care
- The Church exists to be a good neighbour to people in need and to challenge injustice
- The Church exists to make more followers of Jesus Christ

The circuit provides initial training for Local Preachers and Worship Leaders as well as ongoing peer support for those accredited. Creating Safer Space safeguarding training is offered annually to those needing initial or refresher training.

The Circuit staff continue to work in partnership with local and national voluntary and statutory bodies. They engage ecumenically with Croydon Churches Forum as well as other local groups.

Plans for the future

The circuit trustees have committed all circuit churches to conduct a community exploration to understand better the community in which they are situated. These explorations will involve churches engaging with their neighbours and data about the local wards. The resulting information will help churches to assess their vision and mission, especially in light of changes resulting from Covid and other events. Information from all the community explorations will be gathered to help circuit trustees to see whether there are common strands which help churches and communities to work together for a common purpose. The initial mission planning work of the community explorations will be accompanied by seeking a deacon to be stationed in the circuit from September 2024. Should a deacon be stationed in the circuit they would divide their time between supporting the minister of three churches in the south of the circuit and being the Circuit Mission Enabler. The post of Circuit Mission Enabler is a new one for the circuit and has been envisaged to support all circuit churches in clarifying their future vision and mission as well as identifying opportunities for working together between churches and communities.

Risk Assessment

The Circuit Leadership Team (CLT) continues to review the regulatory framework in which the circuit operates and where the CLT finds areas of risk to the circuit, appropriate action is taken to minimise the risk.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's image and likeness. Christians see this potential as fulfilled by God's recreation of us in Christ. Among other things this implies a duty to value all people bearing the image of God and therefore to protect them from harm. The Croydon Methodist Circuit commits itself to ensuring the implementation of Methodist Connexional Safeguarding policy; government legislation, guidance and safe practice in the circuit and in the churches in support of this.

Local church and circuit safeguarding officers have ensured that those new to the relevant offices within local churches and the circuit have obtained a DBS disclosure and attended the Foundation Module training offered locally or in the wider district and, where appropriate, the Advanced Module training offered by the London District. Revd Cameron Kirkwood and Doreen Ridden are qualified to offer Foundation training within local churches or across the circuit. Local church safeguarding officers have also been making sure that those who hire our premises are compliant with safeguarding policy and practice.

The Croydon 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.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

Financial Review

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice.

For the first time since the beginning of the Covid-19 pandemic all churches were able to meet their assessment payments for the year ended 31 August 2023 in full, reflecting improvements in local churches' Sunday offering and letting incomes.

At the end of the previous financial year the circuit's lay pastor retired and in view of the impact of the pandemic on local church finances a replacement staff member was not recruited at the time although the circuit meeting has since carried out a review of the circuit's staffing during the financial year and approved an application for a deacon to be stationed in the circuit with effect from 1 September 2024.

In the previous financial year the circuit had incurred over £52,000 on repair costs to manses in preparation for the arrival of two new circuit ministers in September 2022 and to enable a vacant manse not currently used to house a staff member to be re-let.

As a consequence of the improved income position and reduced staffing and property repair costs in the year ended 31 August 2023 the circuit's financial resources increased by £43,519 in the year ended 31 August 2023 (2022: decrease of £64,694) and the circuit's net current assets increased from £128,675 at the beginning of the year to £172,194 at year end, of which £71,868 (2022: £57,640) represents general reserves.

The circuit anticipates that churches will be able to meet future assessment payments in full, and therefore expects its financial performance to be stable over the 2023-26 period. Taking into account the actions taken in recent years to reduce the circuit's fixed expenditure and therefore church assessment levels, the Trustees have every reason to believe that the circuit is a going concern.

Reserves Policy

The reserves of the circuit are dependent on the extent that its ongoing costs can be funded from the assessments levied on the individual churches. The circuit seeks to operate its financial affairs each year on an ongoing basis. At the year end, the actual readily available reserves, being the circuit's General and Model Trust funds, represented 7.73 months (2022: 4.58) expenditure, which is in excess of the stated policy of general reserves of at least six months expenditure. Looking forward, the circuit is confident that for the foreseeable future total reserves will remain at an adequate level.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2023

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).

The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.

Connexional decisions are passed to the Chair of the District and appropriate Officers of the District for regional implementation.

The district passes control down to circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards via the medium of the Circuit Meeting.

The membership of the Circuit Meeting is laid down in the Constitutional Practice and Discipline of the Methodist Church. Together the members of the Circuit Meeting are the Managing Trustees of the Circuit.

Trustees

As set out in Methodist Standing Order 510, the members of the Croydon Methodist Circuit meeting are the Charity Trustees, membership being made up of ministers and circuit office holders, who are automatically trustees, together with representatives appointed by the local churches.

Owing to the number of individual churches in the circuit and the fact that the majority of the Circuit Meeting members are those elected by individual churches, it is clear that the make-up of the meeting is subject to frequent change. There were 53 trustees as at 30 June 2023 (2022: 61). A list of trustees is provided on page 2.

Related Parties

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

Addington Methodist Church

Christ Church Methodist, Addiscombe

Downsview Methodist Church

Norbury Methodist Church

Parchmore Methodist Church

Shirley Methodist Church, Croydon

South Norwood Methodist Church

West Croydon Methodist Church

Croydon Methodist Circuit
Trustees Annual Report
For the year ended 31 August 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply these consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Croydon Methodist 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 reasonable 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 independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make him aware of any relevant information.

Croydon Methodist Circuit

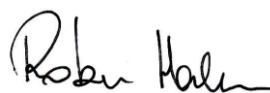
Trustees Annual Report For the year ended 31 August 2023

Approvals

The Trustees' Annual Report was approved by the Trustees and signed on their behalf on 27 June 2024
by:



Rev Richard Lowson



Robin Haslam

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

	Note	2022 - 23 Unrestricted Funds	2022 - 23 Restricted Funds	Total	2021-22 Unrestricted Funds	2021-22 Restricted Funds	Total
		£	£	£	£	£	£
Income							
Donations	3	0	2,186	2,186	100		100
Charitable activities							
Assessments on churches	5	236,303		236,303	250,555		250,555
Grants receivable	6	0		0	0		0
Letting income	4	68,800		68,800	20,500		20,500
Total from charitable activities		305,103		305,103	271,055		271,055
Other							
Income from Monetary Investments		3,938		3,938	748		748
Total income		309,041	2,186	311,227	271,903		271,903
Expenditure							
Expenditure on activities							
Grants and donations payable	7	0	1,600	1,600	0		0
Salaries and associated costs	8	142,155		142,155	166,354		166,354
Property	9	40,621		40,621	92,094		92,094
District Assessment & Levy	10	66,834		66,834	69,997		69,997
Other outgoings	11	16,498		16,498	8,152		8,152
Total charitable expenditure		266,108	1,600	267,708	336,597		336,597
Net income/(expenditure) before investment gains/losses		42,933	586	43,519	(64,694)		(64,694)
Gains or Losses on property revaluations				0			0
Net (expenditure)/income before transfers		42,933		43,519	(64,694)		(64,694)
Transfers between funds	21						
Net movement in funds		42,933	586	43,519	(64,694)		(64,694)
Reconciliation of funds							
Total funds brought forward		2,291,523	0	2,291,523	2,356,217		2,356,217
Total funds carried forward		2,334,456	586	2,335,042	2,291,523		2,291,523

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds are unrestricted. All activities relate to continuing operations.

Croydon Methodist Circuit

Circuit No: 35/41

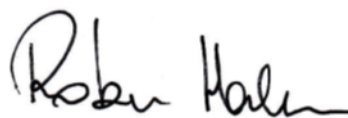
Balance Sheet as at 31 August 2023

	Note	General Fund: Unrestricted	Circuit Model Trust: Unrestricted	Restricted Funds	Totals 2023	Totals 2022
		£	£	£	£	£
Fixed Assets						
Tangible fixed assets	14	2,162,848			2,162,848	2,162,848
Total fixed assets		2,162,848			2,162,848	2,162,848
Current Assets						
Debtors	15	10,845			10,845	27,254
Investments with TMCP	16		99,740		99,740	106,673
Central Finance Board Deposits	17	58,210			58,210	49,594
Cash at Bank and in hand	17	29,061		586	29,647	9,604
Total current assets		98,116	99,740	586	198,442	193,125
Current Liabilities						
Creditors (due in under 1 year)	18	26,248			26,248	64,450
Total current liabilities		26,248			26,248	64,450
Net current assets		71,868	99,740	586	172,194	128,675
Total assets less current liabilities		2,234,716	99,740	586	2,335,042	2,291,523
Long Term Liabilities (due after more than one year)	19				0	0
Net assets		2,234,716	99,740	586	2,335,042	2,291,523
Funds of the Circuit						
General Fund (Unrestricted)	20.1	2,234,716			2,234,716	2,184,850
Circuit Model Trust Fund (Unrestricted)	20.2		99,740		99,740	106,673
Total Unrestricted Funds		2,234,716	99,740		2,334,456	2,291,523
Restricted Funds				586	586	0
Total Funds		2,234,716	99,740	586	2,355,042	2,291,523

The financial statements were approved by the Trustees and were signed on their behalf on 27 June 2024 by:



Rev Richard Lowson



Robin Haslam

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

1. Basis of accounting and accounting policies

i Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102), Financial Reporting Standard 102 and the Charities Act 2011.

ii Public benefit entity

The Croydon Methodist Circuit meets the definition of a public benefit entity under FRS 102. It is an unincorporated trust with principal office at West Croydon Methodist Church, 93 London Road, Croydon CR0 2RF.

iii Basis

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting this expectation. It has therefore continued to adopt the going concern basis in preparing its financial statements.

vi. Funds

General unrestricted funds represent funds which are expendable at the discretion of the Circuit in the furtherance of the objects of the charity and which have not been designated for other purposes. Such funds may be held to finance both working and capital investment.

vii Consolidation

The Circuit oversees the work of ministers and lay workers in Churches within the Circuit but does not have control over those Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that income will be received and the amount can be measured reliably.

Donations are accounted for gross when received.

Rental income is accounted for on an accruals basis.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

Further information on this matter is provided in the Trustees' Annual Report.

ix Expenditure

Expenditure is recognised in the Statement of Financial Activities once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

- x 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision being released for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.
- xi VAT**
Irrecoverable input VAT is charged as a cost against the activity for which the expense was incurred.
- xii Tangible fixed assets**
These are capitalised if they can be used for more than one year, and individually cost at least £1,500. The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value at 1 September 2015, being that property's insurance reinstatement value, as notified by Methodist Insurance plc at the previous renewal date. The value of the land element of the property is deemed to be one third of the total carrying value, based on research undertaken by Savills.co.uk. Further information can be found on their website. If acquired after that date and/or where freehold property has subsequently been extended, the cost of acquisition and/or extension is taken. No depreciation is provided because the trustees consider the current residual fair value of the properties in their present condition is not less than its historical cost, and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the properties would be immaterial.
- xiii Receivables and Payables; Bank and Cash**
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at their realisable values.
- xiv Methodist Connexional Funds**
The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District remits to The Methodist Church Fund quarterly most of the sums received from Circuits. A small sum is retained by the District to meet its own costs.
- xv Ministers' manse costs**
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.
- xvi Investment properties**
No property is currently deemed to not be held for the long term purposes of the charity.
- xvii Financial instruments**
The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

2. Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

MCF: Methodist Church Fund

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3. Income from donations

	Unrestricted	Restricted	Total	2022
Donations	-	2,186	2,186	100

4. Income from other trading activities

Letting income has been received in respect of the following properties:-

	Unrestricted	Restricted	Total	2022
Huntingfield	10,000		10,000	-
Pollards Hill East	36,000		36,000	11,000
Southern Avenue	22,800		22,800	9,500
Total	68,800		68,800	20,500

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

5. Assessments on Churches

The Circuit comprises 8 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. An Assessment on Churches is determined annually by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income.

	Unrestricted	Restricted	Total	2022
Addington	20,266		20,266	22,532
Christ Church	33,955		33,955	39,288
Downsview	28,385		28,385	33,076
Norbury	14,509		14,509	6,787
Parchmore	26,508		26,508	27,616
Shirley	49,054		49,054	54,148
South Norwood	22,426		22,426	26,108
West Croydon	41,200		41,200	41,000
Total	236,303		236,303	250,555

The churches are considered to be related parties of the circuit.

6. Grants receivable

No grants were received in 2023 or 2022.

7. Grants and donations payable

Total grants of £1,600 (2022: £Nil) were made from the Shared Warmth Fund to assist individuals with energy costs.

8. Salaries and associated costs

Stipends were paid to 3 presbyters in the year (2022: 3 presbyters), and salaries paid to 1 lay workers (2022: 2 lay workers). The salaries are paid by the Connexion but funded by the Circuit.

The superintendent minister of the circuit, the other presbyters, the lay employees and the circuit stewards and treasurer make up the Circuit Leadership Team (CLT) and are considered as key management personnel. The superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are the trustees of the circuit.

The Presbyters of the circuit undertake the primary executive roles within the circuit. Apart from the three presbyters and the lay employees, who are trustees by virtue of their position, no member of the circuit meeting or CLT was in receipt of any payment for work undertaken on behalf of the circuit although certain travelling and administration costs were incurred in relation to specific projects.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

Key management personnel and total staff costs related to the presbyters and lay employees were as follows:

	2022 – 23	2021 – 22
	£	£
Gross stipends and salaries	96,850	122,734
Employer's National Insurance contributions	7,989	12,148
Employer's pension contributions to defined benefit and contribution schemes	22,738	23,510
Travel expenses	1,235	1,910
Total key management personnel costs	128,812	160,302
Fees paid to supernumerary ministers	1,575	1,300
Communications and other expenses	3,206	3,921
Computers for Ministry	528	513
Ministers training	287	318
Removal expenses	7,747	0
Total salaries and associated costs	142,155	166,354

Included in key management personnel costs above are salary and employment-related expenses related to the three non-presbyteral staff by category as follows:

	Administration	Total	2021 - 22
Gross salaries	17,545	17,545	42,680
Employer's national insurance	1,181	1,181	3,547
Pension contributions	1,053	1,053	2,560
Travel expenses	65	65	798
	19,844	19,844	49,585

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage. The travel costs of Presbyters who attended CLT and circuit meetings is included within their overall travel expenses and is not separately determined.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for the MMPS in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

9. Property costs

The circuit is Managing Trustee for 7 manses, 4 of which were occupied during the year by presbyters or lay staff serving in the Circuit. Three manses, Huntingfield, Pollards Hill East and Southern Avenue were let on an Assured Shorthold Tenancies. With the exception of the let manses, the Circuit is responsible for the payment of Council Tax, Utilities, Water Charges, Insurance and maintenance. In addition the Circuit pays a contribution towards the operational costs of the Circuit Office and periodic professional survey fees for the manses and churches in the Circuit. All costs are paid from the General Fund.

	2022 – 23	2021 – 22
	£	£
Maintenance -		
Barnfield Avenue	2,299	11,371
Norbury Avenue	751	20,777
The Manse, Huntingfield	9,283	3,271
Pollards Hill East	2,973	23,057
Sefton Road	606	470
Southern Avenue	75	8,290
Letting agents' fees	7,693	2,717
Council Tax	9,571	13,407
Water charges	963	1,422
Insurance	3,983	4,812
Survey fees	2,424	2,500
Total	40,621	92,094

10. District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (presbyters and mission staff only) of all Circuits in the London District. 25% of the overall cost is calculated using relative staffing proportions and 75% is calculated using relative membership proportions.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31 August of the accounting year.

	Unrestricted	Restricted	Total	2022
Methodist Church Fund (MCF)	51,514		51,514	57,166
District Expenses	12,182		12,182	8,158
Levy on CMTF funds	3,138		3,138	4,673
Total	66,834		66,834	69,997

11. Other outgoings

	Unrestricted	Restricted	Total	2022
Circuit office	1,986		1,986	1,088
Resources	2,036		2,036	2,279
Payroll admin cost	480		480	480
Independent examiner's fees	1,554		1,554	1,218
Miscellaneous	10,442		10,442	3,087
Total	16,498		16,498	8,152

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

12. Payments to trustees

The Circuit does not make payments to trustees other than as disclosed in note 8 above.

13. Governance costs

A fee of £1,554 (2022: £1,218) was charged by the Independent Examiner for the examination of the Circuit's accounts and accounting records.

14. Circuit manses and equipment

The Circuit Manses are all freehold properties and their value is shown as the deemed historical cost representing each property's carrying value at 1 September 2015 or acquisition value if purchased after that date (see Note 1 (xii)). The cost of extensions to freehold properties since 1 September 2015, or acquisition date if later, are capitalised.

Office equipment consists of one computer in the Circuit Office

14.1 Cost or valuation

	Land £	Buildings £	Office Equipment £	Total £
Cost or valuation				
Balance brought forward at 1 September, at cost	704,100	1,458,748	1,336	2,164,184
Additions in the year				
Revaluations in the year				
Less: Disposals in the year				
Gain on sale				
Balance carried forward	704,100	1,458,748	1,336	2,164,184

14.2 Accumulated depreciation

	Land £	Buildings £	Office Equipment £	Total £
Accumulated depreciation				
Balance brought forward at 1 September			1,336	1,336
Depreciation charge for the year			0	0
Balance carried forward			1,336	1,336

14.3 Net book value

	Land £	Buildings £	Office Equipment £	Total £
Brought forward	704,100	1,458,748	0	2,162,848
Balance carried forward	704,100	1,458,748	0	2,162,848

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

15. Debtors and prepayments

Circuit assessment debtors are measured on the basis of the amount expected to be recovered within twelve months. Debtors refer to the General Fund.

	2022 – 23	2021 – 22
	£	£
Trade debtors		
Circuit assessments (net of provisions of £54,476 (2022: £58,328))	0	10,000
Prepayments and accrued income	10,845	17,254
Total (net)	10,845	27,254

16. Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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

17. Central Finance Board (CFB) and Cash at Bank

The Circuit has a current accounts at Barclays Bank plc, an authorised institution. The sums held on those accounts are immediately available. In addition the Circuit has a deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18. Creditors and accrued expenses

Creditors and accrued expenses refer to the General Fund

	2023	2022
	£	£
Creditors and accruals		
Trade Creditors	0	0
Accruals and deferred income	64,450	64,450
Total	64,450	64,450

Maturity analysis of basic financial instruments

	Accrued at 01-Sep-22	Paid in year	Accrual made in year	Accrued at 31-Aug-23
Trade creditors				
Trade Creditors	0	0	0	0
Accruals	64,450	(64,450)	26,248	26,248
Total	64,450	(64,450)	26,248	26,248

It is expected that all sums accrued at 31 August 2023 will be paid during the year to 31 August 2024.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

19. Long Term Liabilities

The Circuit has no long term liabilities as at 31 August 2023 (2022: £Nil)

20. Unrestricted Funds

20.1 General Fund – balance £2,234,716 at 31 August 2023 (2022: £2,184,850)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 97% of this fund is held as freehold properties. During the year £9,410 was paid out as grants and donations from the General Fund.

20.2 Circuit Model Trust Fund – balance £99,740 at 31 August 2023 (2022: £106,673)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is the contributions from the sale of manses in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 913 and 917(2) are applicable.

21. Summary of movements on significant individual funds

Fund	Balance at 01-Sep-22 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-23 £
General Fund	2,184,850	305,836	(262,970)	7,000	2,234,716
Model Trust Fund	106,673	3,205	(3,138)	(7,000)	99,740
Shared Warmth Fund		2,186	(1,600)		586
Total Funds	2,291,523	311,227	(267,708)	0	2,335,042

Fund	Balance at 01-Sep-21 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-22 £
General Fund	2,220,488	271,286	(331,924)	25,000	2,184,850
Circuit Model Trust Fund	135,729	617	(4,673)	(25,000)	106,673
Total Funds	2,356,217	271,903	(336,597)	0	2,291,523

Transfers from the Circuit Model Trust Fund were to facilitate major repairs to circuit manses.

22. Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2023

23. Capital commitments and contingent liabilities

There were no capital commitments at the year end (2022: £nil). The circuit had contingent liabilities of £7,000 at the year end (2022: £7,000) representing grants awarded subject to conditions which had not yet been met at that date.

24. Lease Commitments

The Circuit has contracts or obligations for the following:-

There are short term obligations for telephones and ancillary equipment at the Circuit Office. The total annual cost is not considered material.

Independent Examiner's Report to the Trustees of the Croydon Methodist Circuit

I report to the charity trustees on my examination of the accounts of Croydon Methodist Circuit (the charity) for the year ended 31 August 2023 set out on pages 11 to 23.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination;

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



Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 27 June 2024

Accounts

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2022

	Page
Contents	
Information	2
Trustees Annual Report including Reserves Policy	3 – 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 – 23
Independent Examiner's report	24

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2022

Information

Superintendent Minister	Rev. Dr. Stephen Day
Principal Address	Circuit Office West Croydon Methodist Church 93 London Road Croydon CR0 2RF
Bankers	Barclays Bank plc
Independent Examiner	Paul Newton, JCS Accountants

Trustees (Year ended 31 August 2022) (* denotes resigned during that year)

Revd Nigel Cowgill	Mrs Comfort Croffie	Mrs Toyin Ogunyemi
Revd Dr Stephen Day	Mr Adrian Howe	Revd Dr Leslie Griffiths
Revd Soon Cheol Choi	Mr Kofi Asamoah-Twum	Revd Jennifer Potter
Revd Nadine Wilkinson	Mr Hope Chitauru	Mr Andrew Thynne
Mr Bennie Harms	Miss Sukhvinder Kalsi	Mrs Dunstana Davies
Mrs Juliet Smith	Mr Lawrie Bannister	Mr Byron Asbruce
Revd Pamela Clews	Mr Tolulowaleyi Laval	Mrs Adebukola Lawal
Mr Robin Haslam	Mr Paul Parkinson	Mr Ola Ogunyemi
Ms Dorothea Macauley	Mrs Gillian Haslam	Mrs Sonia Smith
Lady Margaret Griffiths	Miss Siân Williams	Miss Becky Chipere
Mr Robert Nisbeth	Mr Paul Taylor	Henrietta Williams (Appointed 1 st September 2021)
Mrs Doreen Ridden	Mr John Anstey	Miss Sian Williams (Appointed 13 September 2021)
Mrs Pauline Little	Mr Hugh Roberts	Desmond Williams (Appointed 15 th September 2021)
Miss Jennie Hall	Mrs Gertrude Nartey	Adrian Pickett (Appointed 18 th October 2021)
Miss Fran Byard	Mrs Rohini Herat	Eunice Boadu (Appointed 16 th March 2022)
Mr Alan Mills	Mrs Ruth Tayler	
Mr William Smart	Mr David Tayler	
Mrs Linda White	Mrs Elizabeth Smart	
Mr David Fanshawe	Mrs Mary Bannister	
Ms Constantia Pennie	Mrs Alyson Stonehouse	
Mrs Denise Watson	Mr Josef Hopeson-Sowah	
Mrs Collis Peart	Mr Nicholas Kusah	
Mrs Rosemary Jones	Mrs Ann Atkins	

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

Governing documents and objective

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- (b) any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

In setting our objectives and planning our activities the circuit has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public interest guidance on advancing our objectives as set out above.

Mission Statement

Croydon Methodist Circuit draws on the Methodist Church in Britain's vision as a "discipleship movement equipped for Mission" and works to priorities taken from "Our Calling" within our local context;

The circuit encourages members individually and each of the churches collectively to engage in local community activities, social outreach, ecumenical work and inter-faith contact and co-operation;

We encourage the development of richly diverse and inclusive communities of faith which allows the exploration of discipleship by all people – regardless of background and without discrimination;

We seek to provide to our communities an example of God-filled lives and to enable the people of our churches to respond to the generosity of God's grace through worship and Christian service;

We seek to link together the people of our circuit churches so that they can be mutually supportive and encouraging, sharing in and learning from each other's experience of Christian living.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

Review of progress and achievements

Throughout the financial year the Croydon Methodist Circuit had five staff members: three ministerial staff: Revd Dr Stephen Day, Revd Soon Cheol Choi and Revd Nadine Wilkinson, together with Mr Bennie Harms (Lay Pastor) and Mrs Juliet Smith (Circuit Administrator).

Revd Choi and Revd Wilkinson both left the circuit in the summer of 2022 and the circuit is grateful for the ministry they exercised within the churches and communities of the circuit. We wish Revd Choi a happy retirement. Revd Richard Lowson and Revd Gyula Fiak joined the circuit from 1 September 2022.

Mr Bennie Harms retired in August 2022. The circuit is grateful for Bennie's ministry over many years within different parts of the circuit, including his latest role as the Lay Pastor for Addington and Shirley Methodist churches. We wish Bennie a happy retirement.

All our churches remain committed to maintaining their involvement in community outreach activities. The Covid pandemic continued to affect community engagement by churches, although not as much as in the previous two years:

- Parchmore Methodist Church and Community Centre was unable to continue its community engagement by working with local partners largely due to funding constraints and especially with Croydon Council. The church is now working towards re-establishing some community activities after it has completed upgrading the property.
- Norbury Methodist Church's "Pop-in" community café reopened and was greatly welcome by the regular attendees. The usual attendees have brought with them new people and Pop-in is flourishing with their support.
- West Croydon Methodist Church's provision for local homeless people and families took place throughout the year with food, toiletries and clothing provided outside the church building.
- Shirley Methodist Church participates in the Croydon Churches' Floating Shelter, providing overnight winter accommodation for local homeless people; however, this was unable to operate. On the days when the church was due to host the Floating Shelter they provided sandwiches to Croydon Nightwatch to support local homeless people.

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2022

- Addington Methodist Church engages with three schools; Assemblies are face to face as well as Christmas activities with Christingle and Easter activities with Easter Experience. The church has a full complement of Uniformed Organisations with 4 well attended Parade services per year. The church has a monthly Messy Church that is well attended. The church continues with its coffee mornings in the Hall while collecting for the Vine Food Bank in New Addington, this event has a very strong community attendance; the church hosts a weekly Luncheon Club that is designed for anyone who is retired or has an afternoon spare to have lunch and fellowship. In continuing to engage with the local community A BBQ is planned for the summer 2023 to say thank you for their support.
- South Norwood Methodist Church provides a base for Reaching Higher, a charity which supports young people and their families continued to operate. Coffee mornings take place twice a month on Saturday mornings.
- Christ Church Methodist Church in Addiscombe was unable to operate its annual summer holiday club for children aged 5-11 but did hold a holiday club themed all age Sunday service followed by a barbeque. Monthly Messy Church re-started during the year.
- At Downsview Methodist Church, Upper Norwood, the Luncheon club met weekly and also had an outing where members and volunteers went out together for lunch. The Downsview Players, an amateur dramatic group based at Downsview Methodist Church put on a show at which they had one performance particularly for people with additional needs and they also took it to Hall Grange. In addition, the Singing Men and Women group continues to meet weekly at Downsview once per week for practice. The Girls and Boys Brigades continue to meet weekly at Downsview.

Our churches run activities for children and young people, including Messy Church, café worship and youth clubs. Churches host and engage with uniformed organisations such as Boys' Brigade, Girls' Brigade, Brownies, Guides, Rangers, Beavers, Cub Scouts and Scouts. Since Covid restrictions were lifted we gradually re-opened face-to-face engagement with children and young people. Some groups have noticed a decline in attendance after the pandemic restrictions, but since have been slowly rebuilding engagement and running a variety of activities creating safe and encouraging peer spaces and intergenerational spaces for children and young people including residential. We have as a circuit been looking for opportunities to bring children and youth groups together from across the circuit., including a Pancake Event in 2022.

The circuit provides ministers and preachers to lead a weekly Sunday afternoon worship service at Hall Grange, a residential care home run by MHA. Several church members do voluntary work at Hall Grange. Sadly, Covid outbreaks amongst residents meant it was not always possible to hold the weekly services.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

Churches support local older people through engagement with local residential care homes. The minister and several South Norwood church members led monthly services at the Acacia Care Centre. However, worship in other residential care homes were disrupted by the Covid pandemic and has not resumed.

The circuit equips lay volunteers by providing training and development opportunities to empower them to identify and use their gifts and skills to the glory of God. In this work we are guided by the Methodist Church in Britain's statement "Our Calling":

- The Church exists to increase awareness of God's presence and to celebrate God's love
- The Church exists to help people to grow and learn as Christians, through mutual support and care
- The Church exists to be a good neighbour to people in need and to challenge injustice
- The Church exists to make more followers of Jesus Christ

The circuit provides initial training for Local Preachers and Worship Leaders as well as ongoing peer support for those accredited. Creating Safer Space safeguarding training is offered annually to those needing initial or refresher training.

The Circuit staff continue to work in partnership with local and national voluntary and statutory bodies. They engage ecumenically with Croydon Churches Forum as well as other local groups.

Plans for the future

The circuit has encouraged churches to reflect on current circumstances and embark on a process of imagining and updating their vision for the future, recognising the impact of Covid and other factors on church worship, finances and community engagement. In considering opportunities and resources available it will facilitate the development of mission plans to direct local church activities and decision-making over the coming years; these local mission plans will enable the circuit's mission to be renewed. It is hoped that the situation will enable the recovery and growth of local churches, including the financial stability of churches which will help to improve the circuit's financial position

Risk Assessment

The Circuit Leadership Team (CLT) continues to review the regulatory framework in which the circuit operates and where the CLT finds areas of risk to the circuit, appropriate action is taken to minimise the risk.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's image and likeness. Christians see this potential as fulfilled by God's recreation of us in Christ. Among other things this implies a duty to value all people bearing the image of God and therefore to protect them from harm. The Croydon Methodist Circuit commits itself to ensuring the implementation of Methodist Connexional Safeguarding policy; government legislation, guidance and safe practice in the circuit and in the churches in support of this.

In the year under review:

Local and circuit safeguarding officers have been continuing to ensure that as public worship and church activities across the circuit began to re-open following covid restrictions, that everything was in place to ensure safeguarding practices were being followed. This included following up on DBS checks where this is required, attendance at Foundation Training which was offered both online by the London District and face-to-face within the circuit. Revd Cameron Kirkwood, Linda White and Doreen Ridden completed the Train the Trainers course provided by the London District which qualifies them to offer Foundation training within local churches or across the circuit. Safeguarding officers have also been making sure that those who hire our premises are compliant with safeguarding policy and practice.

During the year a priority was on ensuring that all Worship Leaders, Local Preachers and Presbyters completed the Advanced Safeguarding training which was offered by the London district with a requirement that this was completed by 31 August 2022.

Local Church and circuit safeguarding officers met quarterly via Zoom for mutual support, the setting of priorities and to update one another on any issues following the re-opening of churches for worship and activities.

Linda White continued to attend the district safeguarding forums to update the circuit on current practice and best practice.

Revd Cameron Kirkwood stepped down as part of the circuit safeguarding team on the 31 August 2022 having come to the end of his term of office agreed with the Superintendent.

The Croydon 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.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

Financial Review

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice.

The ongoing Covid-19 pandemic continued to impact the circuit's income in the financial year ended 31 August 2022 with reductions in churches' letting income limiting the ability of certain churches to meet assessment payments in full. Assessments due but not paid totalled £ 17,346.

At the end of the financial year one circuit minister retired and a second moved to a new appointment. New ministers were appointed to serve from 1 September 2022 necessitating repair and improvement works on two manses totalling £32,148. In addition a manse not currently used to house a staff member and which had therefore been let out became vacant and repair works totalling £ 20,357 were carried out during the year to enable the house to be re-let.

As a consequence of these one off costs the circuit suffered a reduction of resources in the year ended 31 August 2021 of £64,694 (2020: decrease of £50,817) and the circuit's net current assets decreased from £193,369 at the beginning of the year to £128,675 at year end, of which £22,002 (2020: £57,640) represents general reserves.

In addition to the above staffing changes the circuit's lay pastor retired at the end of the financial year and the circuit gives thanks for his service over the last ten years. In view of the recent impact of the pandemic on local church finances a replacement staff member has not been recruited although the circuit meeting resolved to carry out a review of the circuit's staffing during 2023.

With effect from the beginning of the new financial year all churches have indicated that they expect to meet assessment payments in full, and the circuit expects its financial performance to be stable over the 2022-25 period. Taking into account the actions taken in recent years to reduce the circuit's fixed expenditure and therefore church assessment levels, the Trustees have every reason to believe that the circuit is a going concern.

Reserves Policy

The reserves of the circuit are dependent on the extent that its ongoing costs can be funded from the assessments levied on the individual churches. The circuit seeks to operate its financial affairs each year on an ongoing basis. At the year end, the actual readily available reserves, being the circuit's General and Model Trust funds represented 4.58 months (2021: 6.87) expenditure, slightly below the stated policy of general reserves of at least six months expenditure. However, the ratio of reserves to expenditure at August 2022 was reduced by the one-off repair costs on three of the circuit's manses and the ratio is expected to return to an acceptable level in 2022/23. Accordingly the circuit is confident that for the foreseeable future total reserves will remain at an adequate level.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2022

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).

The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.

Connexional decisions are passed to the Chair of the District and appropriate Officers of the District for regional implementation.

The district passes control down to circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards via the medium of the Circuit Meeting.

The membership of the Circuit Meeting is laid down in the Constitutional Practice and Discipline of the Methodist Church. Together the members of the Circuit Meeting are the Managing Trustees of the Circuit.

Trustees

As set out in Methodist Standing Order 510, the members of the Croydon Methodist Circuit meeting are the Charity Trustees, membership being made up of ministers and circuit office holders, who are automatically trustees, together with representatives appointed by the local churches.

Owing to the number of individual churches in the circuit and the fact that the majority of the Circuit Meeting members are those elected by individual churches, it is clear that the make-up of the meeting is subject to frequent change. There were 61 trustees as at 30 June 2022 (2021: 56). A list of trustees is provided on page 2.

Related Parties

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

Addington Methodist Church

Christ Church Methodist, Addiscombe

Downsview Methodist Church

Norbury Methodist Church

Parchmore Methodist Church

Shirley Methodist Church, Croydon

South Norwood Methodist Church

West Croydon Methodist Church

Croydon Methodist Circuit
Trustees Annual Report
For the year ended 31 August 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply these consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Croydon Methodist 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 reasonable 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 independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make him aware of any relevant information.

Croydon Methodist Circuit

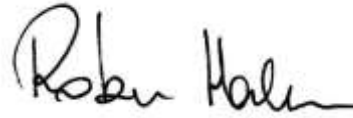
Trustees Annual Report For the year ended 31 August 2022

Approvals

The Trustees' Annual Report was approved by the Trustees on 15 March 2023 and signed on their behalf on 19 May 2023 by:



Rev Richard Lowson



Robin Haslam

Croydon Methodist Circuit

Circuit No:
35/41

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

		2021 - 22			2020-21		
	Note	General Fund	Model Trust	Total	General Fund	Model Trust	Total
		£	£	£	£	£	£
Income							
Donations	3	100		100			0
Charitable activities							
Assessments on churches	5	250,555		250,555	259,954		259,954
Grants receivable	6	0		0	0		0
Letting income	4	20,500		20,500	26,400		26,400
Total from charitable activities		271,055		271,055	286,354		286,354
Other							
Income from Monetary Investments		131	617	748	109	461	570
Total income		271,286	617	271,903	286,463	461	286,924
Expenditure							
Expenditure on activities							
Grants and donations payable	7	0		0	9,410		9,410
Salaries and associated costs	8	166,354		166,354	184,816		184,816
Property	9	92,094		92,094	46,096		46,096
District Assessment & Levy	10	65,324	4,673	69,997	65,324	4,783	70,107
Other outgoings	11	8,152		8,152	27,312		27,312
Total charitable expenditure		331,924	4,673	336,597	332,958	4,783	337,741
Net (expenditure)/income before investment gains/losses		(60,638)	(4,056)	(64,693)	(46,495)	(4,322)	(50,817)
Gains or Losses on property revaluations				0			0
Net (expenditure)/income before transfers		(60,636)	(4,056)	(64,694)	(46,495)	(4,322)	(50,817)
Transfers between funds	21	25,000	(25,000)		0	0	
Net movement in funds		(35,638)	(29,056)	(64,694)	(46,495)	(4,322)	(50,817)
Reconciliation of funds							
Total funds brought forward		2,220,488	135,729	2,356,217	2,266,983	140,051	2,407,034
Total funds carried forward		2,184,850	106,673	2,291,523	2,220,488	135,729	2,356,217

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds are unrestricted. All activities relate to continuing operations.

Croydon Methodist Circuit

Circuit No: 35/41

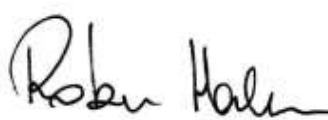
Balance Sheet as at 31 August 2022

	Note	General Fund: Unrestricted	Circuit Model Trust: Unrestricted	Restricted Funds	Totals 2022	Totals 2021
		£	£	£	£	£
Fixed Assets						
Tangible fixed assets	14	2,162,848			2,162,848	2,162,848
Total fixed assets		2,162,848			2,162,848	2,162,848
Current Assets						
Debtors	15	27,254			27,254	10,209
Investments with TMCP	16		106,673		106,673	135,729
Central Finance Board Deposits	17	49,594			49,594	66,294
Cash at Bank and in hand	17	9,604			9,604	38,005
Total current assets		86,452	106,673		193,125	250,237
Current Liabilities						
Creditors (due in under 1 year)	18	64,450			64,450	56,868
Total current liabilities		64,450			64,450	56,868
Net current assets		22,002	106,673		128,675	193,369
Total assets less current liabilities		2,184,850	106,673		2,291,523	2,356,217
Long Term Liabilities (due after more than one year)	19				0	0
Net assets		2,184,850	106,673	0	2,291,523	2,356,217
Funds of the Circuit						
General Fund (Unrestricted)	20.1	2,184,850			2,184,850	2,220,488
Circuit Model Trust Fund (Unrestricted)	20.2		106,673		106,673	135,729
Total Unrestricted Funds		2,184,850	106,673		2,291,523	2,356,217
Restricted Funds					0	0
Total Funds		2,184,850	106,673	0	2,291,523	2,356,217

The financial statements were approved by the Trustees on 15 March 2023 and were signed on their behalf on 19 May 2023 by:



Rev Richard Lowson



Robin Haslam

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

1. Basis of accounting and accounting policies

i Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102), Financial Reporting Standard 102 and the Charities Act 2011.

ii Public benefit entity

The Croydon Methodist Circuit meets the definition of a public benefit entity under FRS 102. It is an unincorporated trust with principal office at West Croydon Methodist Church, 93 London Road, Croydon CR0 2RF.

iii Basis

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting this expectation. It has therefore continued to adopt the going concern basis in preparing its financial statements.

vi. Funds

General unrestricted funds represent funds which are expendable at the discretion of the Circuit in the furtherance of the objects of the charity and which have not been designated for other purposes. Such funds may be held to finance both working and capital investment.

vii Consolidation

The Circuit oversees the work of ministers and lay workers in Churches within the Circuit but does not have control over those Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that income will be received and the amount can be measured reliably.

Donations are accounted for gross when received.

Rental income is accounted for on an accruals basis.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

Further information on this matter is provided in the Trustees' Annual Report.

ix Expenditure

Expenditure is recognised in the Statement of Financial Activities once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

- x 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision being released for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.
- xi VAT**
Irrecoverable input VAT is charged as a cost against the activity for which the expense was incurred.
- xii Tangible fixed assets**
These are capitalised if they can be used for more than one year, and individually cost at least £1,500. The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value at 1 September 2015, being that property's insurance reinstatement value, as notified by Methodist Insurance plc at the previous renewal date. The value of the land element of the property is deemed to be one third of the total carrying value, based on research undertaken by Savills.co.uk. Further information can be found on their website. If acquired after that date and/or where freehold property has subsequently been extended, the cost of acquisition and/or extension is taken. No depreciation is provided because the trustees consider the current residual fair value of the properties in their present condition is not less than its historical cost, and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the properties would be immaterial.
- xiii Receivables and Payables; Bank and Cash**
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at their realisable values.
- xiv Methodist Connexional Funds**
The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District remits to The Methodist Church Fund quarterly most of the sums received from Circuits. A small sum is retained by the District to meet its own costs.
- xv Ministers' manse costs**
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.
- xvi Investment properties**
No property is currently deemed to not be held for the long term purposes of the charity.
- xvii Financial instruments**
The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

2. Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

MCF: Methodist Church Fund

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3. Income from donations

	General	CMTF	Restricted	Total	2021
Donations	100			100	-

4. Income from other trading activities

Letting income has been received in respect of the following properties:-

	General	CMTF	Restricted	Total	2021
Pollards Hill East	11,000			11,000	26,400
Southern Avenue	9,500			9,500	-
Total	20,500			20,500	26,400

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

5. Assessments on Churches

The Circuit comprises 8 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. An Assessment on Churches is determined annually by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income.

	General	CMTF	Restricted	Total	2021
Addington	22,532			22,532	24,284
Christ Church	39,288			39,288	38,411
Downsview	33,076			33,076	44,492
Norbury	6,787			6,787	6,600
Parchmore	27,616			27,616	27,563
Shirley	54,148			54,148	56,580
South Norwood	26,108			26,108	33,024
West Croydon	41,000			41,000	29,000
Total	250,555			250,555	259,954

The churches are considered to be related parties of the circuit.

6. Grants receivable

No grants were received in 2022 or 2021.

7. Grants and donations payable

Total grants of £Nil (2021: £9,410) were made from the General Fund to Parchmore Methodist Church (a related party of the circuit) towards community work.

8. Salaries and associated costs

Stipends were paid to 3 presbyters in the year (2021: 3 presbyters), and salaries paid to 2 lay workers (2021: 3 lay workers). The salaries are paid by the Connexion but funded by the Circuit.

The superintendent minister of the circuit, the other presbyters, the lay employees and the circuit stewards and treasurer make up the Circuit Leadership Team (CLT) and are considered as key management personnel. The superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are the trustees of the circuit.

The Presbyters of the circuit undertake the primary executive roles within the circuit. Apart from the three presbyters and the lay employees, who are trustees by virtue of their position, no member of the circuit meeting or CLT was in receipt of any payment for work undertaken on behalf of the circuit although certain travelling and administration costs were incurred in relation to specific projects.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

Key management personnel and total staff costs related to the presbyters and lay employees were as follows:

	2021 – 22	2020 – 21
	£	£
Gross stipends and salaries	122,734	139,352
Employer's National Insurance contributions	12,148	12,786
Employer's pension contributions to defined benefit and contribution schemes	23,510	23,626
Travel expenses	1,910	1,042
Total key management personnel costs	160,302	176,806
Fees paid to supernumerary ministers	1,300	1,450
Communications and other expenses	3,921	3,053
Computers for Ministry	513	507
Ministers training	318	0
Removal expenses	0	3,000
Total salaries and associated costs	166,354	184,816

Included in key management personnel costs above are salary and employment-related expenses related to the three non-presbyteral staff by category as follows:

	Mission		Administration	Total	2020 - 21
	Lay pastor	Youth development			
Gross salaries	25,825	0	16,855	42,680	60,227
Employer's National insurance	2,416	0	1,131	3,547	3,947
Pension contributions	1,549	0	1,011	2,560	2,935
Travel expenses	738	0	60	798	654
	30,528	0	19,057	49,585	67,763

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage. The travel costs of Presbyters who attended CLT and circuit meetings is included within their overall travel expenses and is not separately determined.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for the MMPS in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

9. Property costs

The circuit is Managing Trustee for 7 manses, 6 of which were occupied during the year by presbyters or lay staff serving in the Circuit. One manse, Pollards Hill East, is let on an Assured Shorthold Tenancy. With the exception of the let manse, the Circuit is responsible for the payment of Council Tax, Utilities, Water Charges, Insurance and maintenance. In addition the Circuit pays a contribution towards the operational costs of the Circuit Office and periodic professional survey fees for the manses and churches in the Circuit. All costs are paid from the General Fund.

	2021 – 22	2020 – 21
	£	£
Maintenance -		
Barnfield Avenue	11,371	1,337
Norbury Avenue	20,777	823
The Manse, Huntingfield	3,271	4,420
Pollards Hill East	23,057	1,429
Sefton Road	470	2,800
Southern Avenue	8,290	10,771
Letting agents' fees	2,717	3,960
Council Tax	13,407	11,848
Water charges	1,422	1,690
Insurance	4,812	5,740
Survey fees	2,500	1,278
Total	92,094	46,096

10. District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (presbyters and mission staff only) of all Circuits in the London District. 25% of the overall cost is calculated using relative staffing proportions and 75% is calculated using relative membership proportions.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31 August of the accounting year.

	General	CMTF	Restricted	Total	2021
Methodist Church Fund (MCF)	57,166			57,166	57,166
District Expenses	8,158			8,158	8,158
Levy on CMTF funds		4,673		4,673	4,783
Total	65,324	4,673		69,997	70,107

11. Other outgoings

	General	CMTF	Restricted	Total	2021
Preaching and Worship:					
Circuit plan and directory	72			72	195
Other costs:					
Circuit office	1,088			1,088	1,399
Resources	2,279			2,279	2,903
Payroll admin cost	480			480	480
Subscriptions					397
Miscellaneous	4,233			4,233	21,938
Total	8,152			8,152	27,312

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

12. Payments to trustees

The Circuit does not make payments to trustees other than as disclosed in note 8 above.

13. Governance costs

A fee of £1,218 (2021: £1,176) was charged by the Independent Examiner for the examination of the Circuit's accounts and accounting records.

14. Circuit manses and equipment

The Circuit Manses are all freehold properties and their value is shown as the deemed historical cost representing each property's carrying value at 1 September 2015 or acquisition value if purchased after that date (see Note 1 (xii)). The cost of extensions to freehold properties since 1 September 2015, or acquisition date if later, are capitalised.

Office equipment consists of one computer in the Circuit Office

14.1 Cost or valuation

	Land £	Buildings £	Office Equipment £	Total £
Cost or valuation				
Balance brought forward at 1 September, at cost	704,100	1,458,748	1,336	2,164,184
Additions in the year				
Revaluations in the year				
Less: Disposals in the year				
Gain on sale				
Balance carried forward	704,100	1,458,748	1,336	2,164,184

14.2 Accumulated depreciation

	Land £	Buildings £	Office Equipment £	Total £
Accumulated depreciation				
Balance brought forward at 1 September			1,336	1,336
Depreciation charge for the year			0	0
Balance carried forward			1,336	1,336

14.3 Net book value

	Land £	Buildings £	Office Equipment £	Total £
Brought forward	704,100	1,458,748	0	2,162,848
Balance carried forward	704,100	1,458,748	0	2,162,848

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

15. Debtors and prepayments

Circuit assessment debtors are measured on the basis of the amount expected to be recovered within twelve months. Debtors refer to the General Fund.

	2021 – 22	2020 – 21
	£	£
Trade debtors		
Circuit assessments (net of provisions of £58,328 (2021: £40,383))	10,000	0
Prepayments and accrued income	17,254	10,209
Total (net)	27,254	10,209

16. Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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

17. Central Finance Board (CFB) and Cash at Bank

The Circuit has a current accounts at Barclays Bank plc, an authorised institution. The sums held on those accounts are immediately available. In addition the Circuit has a deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18. Creditors and accrued expenses

Creditors and accrued expenses refer to the General Fund

	2022	2021
	£	£
Creditors and accruals		
Trade Creditors	0	0
Accruals and deferred income	64,450	56,868
Total	64,450	56,868

Maturity analysis of basic financial instruments

	Accrued at 01-Sep-21	Paid in year	Accrual made in year	Accrued at 31-Aug-22
Trade creditors				
Trade Creditors	0	0	0	0
Accruals	56,868	(56,868)	64,450	64,450
Total	56,868	(56,868)	64,450	64,450

It is expected that all sums accrued at 31 August 2022 will be paid during the year to 31 August 2023.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

19. Long Term Liabilities

The Circuit has no long term liabilities as at 31 August 2022 (2021: £Nil)

20. Unrestricted Funds

20.1 General Fund – balance £2,184,850 at 31 August 2022 (2021: £2,220,488)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 97% of this fund is held as freehold properties. During the year £9,410 was paid out as grants and donations from the General Fund.

20.2 Circuit Model Trust Fund – balance £106,673 at 31 August 2022 (2021: £135,729)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is the contributions from the sale of manses in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 913 and 917(2) are applicable.

21. Summary of movements on significant individual funds

Fund	Balance at 01-Sep-21 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-22 £
General Fund	2,220,488	271,286	(331,924)	25,000	2,184,850
Circuit Model Trust Fund	135,729	617	(4,673)	(25,000)	106,673
Total Funds	2,356,217	271,903	(336,597)	0	2,291,523

Fund	Balance at 01-Sep-20 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-21 £
General Fund	2,266,983	286,463	(332,958)	0	2,220,488
Circuit Model Trust Fund	140,051	461	(4,783)	0	135,729
Total Funds	2,407,034	286,924	(337,741)	0	2,356,217

Transfers from the Circuit Model Trust Fund were to facilitate major repairs to circuit manses.

22. Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2022

23. Capital commitments and contingent liabilities

There were no capital commitments at the year end (2021: £nil). The circuit had contingent liabilities of £7,000 at the year end (2021: £7,000) representing grants awarded subject to conditions which had not yet been met at that date.

24. Lease Commitments

The Circuit has contracts or obligations for the following:-

There are short term obligations for telephones and ancillary equipment at the Circuit Office. The total annual cost is not considered material.

Independent Examiner's Report to the Trustees of the Croydon Methodist Circuit

I report to the charity trustees on my examination of the accounts of Croydon Methodist Circuit (the charity) for the year ended 31 August 2022 set out on pages 11 to 22.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination;

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



Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 19/05/2023

Accounts

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2021

	Page
Contents	
Information	2
Trustees Annual Report including Reserves Policy	3 – 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 22
Independent Examiner's report	23

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2021

Information

Superintendent Minister	Rev. Dr. Stephen Day
Principal Address	Circuit Office West Croydon Methodist Church 93 London Road Croydon CR0 2RF
Bankers	Barclays Bank plc
Independent Examiner	Paul Newton, JCS Accountants

Trustees (Year ended 31 August 2021) (* denotes resigned during that year)

Revd Nigel Cowgill	Mrs Comfort Croffie	Mr Mike McCallum*
Revd Dr Stephen Day	Miss Rose Cummings*	Mrs Alyson Stonehouse
Revd Soon Cheol Choi	Mr Adrian Howe	Mr Josef Hopeson-Sowah
Revd Nadine Wilkinson	Mr Kofi Asamoah-Twum	Mr Nicholas Kusah
Mr Bennie Harms	Mr Hope Chitauru	Mrs Ann Atkins
Mrs Lindsey Macfarlane*	Miss Sukhvinder Kalsi	Mrs Toyin Ogunyemi (Appointed 24 September 2020)*
Mrs Juliet Smith	Mr Lawrie Bannister	Revd Dr Leslie Griffiths (Appointed 1 October 2020)
Revd Pamela Clews	Mr Tolulowaleyi Laval	Revd Jennifer Potter (Appointed 5 October 2020)
Mr Robin Haslam	Mrs Caryl Rapps*	Mr Andrew Thynne (Appointed 30 September 2020)
Ms Dorothea Macauley	Mrs Susan Astington*	Mrs Dunstana Davies (Appointed 6 October 2020)
Lady Margaret Griffiths	Mrs Daphne Jones*	Mr Byron Asbruce (Appointed 10 October 2020)
Mr Robert Nisbeth	Mr Paul Parkinson	Mrs Adebukola Lawal (Appointed 10 October 2020)
Mrs Doreen Ridden	Mrs Gillian Haslam	Mr Ola Ogunyemi (Appointed 10 October 2020)
Mrs Pauline Little	Miss Siân Williams	Mrs Sonia Smith (Appointed 20 October 2020)
Miss Jennie Hall	Mr Paul Taylor	Miss Becky Chipere (Appointed 5 November 2020)
Miss Fran Byard	Mr John Anstey	
Mr Alan Mills	Mr Hugh Roberts	
Mr William Smart	Mrs Linnett Desporte*	
Mrs Linda White	Mrs Gertrude Nartey	
Mrs Margaret Widberg*	Mrs Rohini Herat	
Mr David Fanshawe	Mrs Ruth Tayler	
Mr Adrian Pickett	Mr David Tayler	
Ms Constantia Pennie	Mrs Elizabeth Smart	
Mrs Denise Watson	Mrs Mary Bannister	
Mrs Collis Peart	Mr Edward Handley*	
Mrs Rosemary Jones		

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2021

Governing documents and objective

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- (b) any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

In setting our objectives and planning our activities the circuit has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public interest guidance on advancing our objectives as set out above.

Mission Statement

Croydon Methodist Circuit draws on the Methodist Church in Britain's vision as a "discipleship movement equipped for Mission" and works to priorities taken from "Our Calling" within our local context;

The circuit encourages members individually and each of the churches collectively to engage in local community activities, social outreach, ecumenical work and inter-faith contact and co-operation;

We encourage the development of richly diverse and inclusive communities of faith which allows the exploration of discipleship by all people – regardless of background and without discrimination;

We seek to provide to our communities an example of God-filled lives and to enable the people of our churches to respond to the generosity of God's grace through worship and Christian service;

We seek to link together the people of our circuit churches so that they can be mutually supportive and encouraging, sharing in and learning from each other's experience of Christian living.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2021

Review of progress and achievements

As at the end of the financial year the Croydon Methodist Circuit had five staff members: three ministerial staff: Revd Dr Stephen Day, Revd Soon Cheol Choi and Rev. Nadine Wilkinson, together with Bennie Harms (Lay Pastor) and Juliet Smith (Circuit Administrator).

All our churches remain committed to maintaining their involvement in community outreach activities. The Covid-19 pandemic caused churches to be closed for some of the year or open in a limited way. The following indicates how regular community activities in the circuit churches were affected:

- Parchmore Methodist Church and Community Centre operated its Local Collection Point on a Tuesday and the Food Stop on a Wednesday to support local people experiencing food poverty.
- Norbury Methodist Church's "Pop-in" community café was unable to operate.
- West Croydon Methodist Church's provision for local homeless people continued throughout the year, although adapting to offer a take-away service from the church entrance and giving out food parcels for families.
- Shirley Methodist Church participates in the Croydon Churches' Floating Shelter, providing overnight winter accommodation for local homeless people; however, this was unable to operate.
- Addington Methodist Church engages with three schools; assemblies took place online as did Christmas and Easter activities. The church resumed its coffee mornings outside while collecting for the Vine Food Bank in New Addington; this activity was advertised in the local community and led to good community engagement and support for the food bank. A barbecue in the summer of 2021 celebrated this enhanced local engagement.
- South Norwood Methodist Church's partnership working with South Norwood and Woodside Community Association to provide lunches and activities for older people and those with learning difficulties was unable to take place. Reaching Higher, a charity based at South Norwood Methodist Church and which supports young people and their families continued to operate.
- Christ Church Methodist Church in Addiscombe was unable to operate its annual summer holiday club for children aged 5-11
- At Downsview Methodist Church, Upper Norwood, the Luncheon Club could not operate. However, several of the helpers were allocated several attendees and took responsibility for regularly phoning them. In addition, the leader regularly sent handwritten postcards to attendees as another way of keeping in touch. When the club reopened all the guests shared how grateful they were for these contacts as it lessened their sense of isolation.

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2021

The Downsvieview Players, an amateur dramatics group based at Downsvieview Methodist Church, were unable to stage performances but worked with the church to create opportunities outside the premises to engage with the community

Our churches run activities for children and young people, including Messy Church, café worship, youth clubs. Churches host and engage with uniformed organisations such as Boys' Brigade, Girls' Brigade, Brownies, Guides, Rangers, Beavers, Cub Scouts and Scouts. Due to Covid restrictions, with usual activities unable to take place, the children and young people connected with several churches were supported by the delivery of activity packs to their homes and some online events.

The circuit provides ministers and preachers to lead a weekly Sunday afternoon worship service at Hall Grange, a residential care home run by MHA. Several church members do voluntary work at Hall Grange. However Covid restrictions meant that this was not possible for much of the year.

Churches support local older people through engagement with local residential care homes, such as Acacia Care Centre in South Norwood, Freeman Court and Norbury Hall in Norbury, and the British Home in Streatham. Covid restrictions prohibited such engagement for much of the year,

The circuit equips lay volunteers by providing training and development opportunities to empower them to identify and use their gifts and skills to the glory of God. In this work we are guided by the Methodist Church in Britain's statement "Our Calling":

- The Church exists to increase awareness of God's presence and to celebrate God's love
- The Church exists to help people to grow and learn as Christians, through mutual support and care
- The Church exists to be a good neighbour to people in need and to challenge injustice
- The Church exists to make more followers of Jesus Christ

The circuit provides initial training for Local Preachers and Worship Leaders as well as ongoing peer support for those accredited. Creating Safer Space safeguarding training is offered annually to those needing initial or refresher training.

The Circuit staff continue to work in partnership with local and national voluntary and statutory bodies. They engage ecumenically with Croydon Churches Forum as well as other local groups.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2021

Plans for the future

The circuit has encouraged churches to reflect on current circumstances and embark on a process of imagining and updating their vision for the future. In considering opportunities and resources available it will facilitate the development of mission plans to direct local church activities and decision-making over the coming years.

At the same time it is hoped that churches' work will begin to return to pre-pandemic levels to bring stability to local church finances and lead in turn to an improvement in the circuit's financial position.

Risk Assessment

The Circuit Leadership Team (CLT) continues to review the regulatory framework in which the circuit operates and where the CLT finds areas of risk to the circuit, appropriate action is taken to minimise the risk.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's image and likeness. Christians see this potential as fulfilled by God's recreation of us in Christ. Among other things this implies a duty to value all people bearing the image of God and therefore to protect them from harm. The Croydon Methodist Circuit commits itself to ensuring the implementation of Methodist Connexional Safeguarding policy; government legislation, guidance and safe practice in the circuit and in the churches in support of this.

In the year under review:

- Owing to Covid restrictions, much of the face-to-face life and work of our churches was severely restricted with public worship, church-led and regular premise user's activities closed. During this time, Safeguarding Officers ensured that where activities were taking place on Zoom, all necessary steps were taken to keep people safe and to check on people's well-being
- As activities re-started, Safeguarding Officers agreed to review the agreements and documentation of all outside hirers of premises, including evidence of DBS checks and compliance with either their own organisational Safeguarding policy or that of the Croydon Methodist Circuit policy
- In early 2021, Revd Cameron Kirkwood agreed to take on the Joint role of Circuit Safeguarding Officer alongside Linda White until August 2022 or before if a lay person was appointed
- Safeguarding officers have since January 2021 taken part in quarterly Zoom meetings for support, setting of priorities, updating each other on actions taken as public worship and activities recommenced

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2021

- All London district churches were required to complete a Safeguarding Audit of processes and practice and to recommend improvement where appropriate
- In June 2021 a written update report on Safeguarding across the circuit was submitted to the Circuit Meeting
- One of our Circuit Safeguarding Officers, Linda White has attended district safeguarding forums for practice sharing on safeguarding
- No new safeguarding concerns related to our activity required reporting to other agencies

In the year ahead:

- We will address any recommendations arising from the Audit findings report
- Encourage some safeguarding officers to undertake the London district training to ensure that Foundation training can be offered to local churches

The Croydon 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.

Financial Review

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice.

During the spring and summer of 2020 the Covid-19 pandemic had impacted church incomes such that certain churches were unable to meet assessment payments in full during the year. The Circuit Meeting responded to this situation by instituting a review of the circuit's lay employees by an independent HR consultancy firm, which was presented to the Circuit Meeting in September 2020 to guide decision-making and which implemented the report's recommendations including a reduction in the circuit's lay staffing by one person resulting in the redundancy of the circuit's Youth Development Officer, Lindsey Macfarlane. The circuit gives thanks for the service of the Youth Development Officer over many years.

Although the circuit suffered a reduction of resources in the year ended 31 August 2021 of £50,817 (2020: increase of £3,686), the action taken to reduce fixed expenditure is expected to enable future church assessment levels to be set which better match churches' ability to pay. As a result of the deficit in the year, the circuit's net current assets decreased from £244,186 at the beginning of the year to £193,369 at year end, of which £57,640 (2020: £104,135) represents general reserves.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2021

The ongoing Covid-19 pandemic has continued to impact the circuit's income in the new financial year which began on 1st September 2021 with reductions in churches' letting income limiting the ability of some churches to meet assessment payments in full. However, taking into account the positive impact of actions taken to reduce the circuit's fixed expenditure and therefore future assessment levels, the Trustees have every reason to believe that the circuit is a going concern.

Reserves Policy

The reserves of the circuit are dependent on the extent that its ongoing costs can be funded from the assessment levied on the individual churches. The circuit seeks to operate its financial affairs each year on an ongoing basis. At the year end, the actual readily available general reserves represented 2.05 months (2020: 3.3) expenditure, slightly below the stated policy of general reserves of at least three months expenditure because of impact of the pandemic on churches' ability to meet assessment payments. Although the circuit envisages a gradual improvement in general reserves as the effects of the pandemic reduce, the circuit's resources do additionally include a balance of £135,729 on the Model Trust Fund which can be drawn upon to meet repair and maintenance of circuit property and so reduce reliance on the charity's general funds in stressed circumstances. Accordingly the circuit is confident that for the foreseeable future circuit's total reserves will remain at an adequate level.

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).

The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.

Connexional decisions are passed to the Chair of the District and appropriate Officers of the District for regional implementation.

The district passes control down to circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards via the medium of the Circuit Meeting.

The membership of the Circuit Meeting is laid down in the Constitutional Practice and Discipline of the Methodist Church. Together the members of the Circuit Meeting are the Managing Trustees of the Circuit.

Croydon Methodist Circuit
Trustees Annual Report
For the year ended 31 August 2021

Trustees

Owing to the number of individual churches in the circuit and the fact that the majority of the Circuit Meeting members are those elected by individual churches, it is clear that the make-up of the meeting is subject to frequent change. There were 56 trustees as at 30 June 2021 (2020: 60). A list of trustees is provided on page 2.

Related Parties

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

Addington Methodist Church
Christ Church Methodist, Addiscombe
Downsview Methodist Church
Norbury Methodist Church
Parchmore Methodist Church
Shirley Methodist Church, Croydon
South Norwood Methodist Church
West Croydon Methodist Church

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply these consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2021

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Croydon Methodist 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 reasonable 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 independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make him aware of any relevant information.

Approvals

The Trustees' Annual Report was approved by the Trustees on 7 August 2022 and signed on their behalf by:



Rev Dr. Stephen Day
Superintendent Minister and Chair of Trustees



Robin Haslam
Trustee

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

	Note	2020 - 21 General Fund	Model Trust	Total	2019-20 General Fund	Model Trust	Total
		£	£	£	£	£	£
Income							
Donations	3	0	0	0			0
Charitable activities							
Assessments on churches	5	259,954		259,954	301,020		301,020
Grants receivable	6	0		0			0
Letting income	4	26,400		26,400	26,400		26,400
Total from charitable activities		286,354		286,354	327,420		327,420
Other							
Income from Monetary Investments		109	461	570	421	1,284	1,705
Total income		286,463	461	286,924	327,841	1,284	329,125
Expenditure							
Expenditure on activities							
Grants and donations payable	7	9,410		9,410	9,410		9,410
Salaries and associated costs	8	184,816		184,816	181,709		181,709
Property	9	46,096		46,096	53,706		53,706
District Assessment & Levy	10	65,324	4,783	70,107	65,484	5,639	71,123
Other outgoings	11	27,312		27,312	9,491		9,491
Total charitable expenditure		332,958	4,783	337,741	319,800	5,639	325,439
Net (expenditure)/income before investment gains/losses		(46,495)	(4,322)	(50,817)	8,041	(4,355)	3,686
Gains or Losses on property revaluations				0			0
Net (expenditure)/income before transfers		(46,495)	(4,322)	(50,817)	8,041	(4,355)	3,686
Transfers between funds	21	0	0		12,144	(12,144)	0
Net movement in funds		(46,495)	(4,322)	(50,817)	20,155	(16,469)	3,686
Reconciliation of funds							
Total funds brought forward		2,266,983	140,051	2,407,034	2,246,828	156,520	2,403,348
Total funds carried forward		2,220,488	135,729	2,356,217	2,266,983	140,051	2,407,034

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds are unrestricted. All activities relate to continuing operations.

Balance Sheet as at 31 August 2021

	Note	General Fund: Unrestricted	Circuit Model Trust: Unrestricted	Restricted Funds	Totals 2021	Totals 2020
		£	£	£	£	£
Fixed Assets						
Tangible fixed assets	14	2,162,848			2,162,848	2,162,848
Total fixed assets		2,162,848			2,162,848	2,162,848
Current Assets						
Debtors (including £0 (2020:£7,000) due in more than one year)	15	10,209			10,209	22,917
Investments with TMCP	16		135,729		135,729	140,051
Central Finance Board Deposits	17	66,294			66,294	105,789
Cash at Bank and in hand	17	38,005			38,005	34,928
Total current assets		114,508	135,729		250,237	303,685
Current Liabilities						
Creditors (due in under 1 year)	18	56,868			56,868	59,499
Total current liabilities		56,868			56,868	59,499
Net current assets		57,640	135,729		193,369	244,186
Total assets less current liabilities		2,220,488	135,729		2,356,217	2,407,034
Long Term Liabilities (due after more than one year)	19				0	0
Net assets		2,220,488	135,729	0	2,356,217	2,407,034
Funds of the Circuit						
General Fund (Unrestricted)	20.1	2,220,488			2,220,488	2,266,983
Circuit Model Trust Fund (Unrestricted)	20.2		135,729		135,729	140,051
Total Unrestricted Funds		2,220,488	135,729		2,356,217	2,407,034
Restricted Funds					0	0
Total Funds		2,220,488	135,729	0	2,356,217	2,407,034

The financial statements were approved by the Trustees on 7 August 2022 and were signed on their behalf by:



Rev Dr. Stephen Day
Superintendent Minister and Chair of Trustees



Robin Haslam
Trustee

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

1. Basis of accounting and accounting policies

i Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102), Financial Reporting Standard 102 and the Charities Act 2011.

ii Public benefit entity

The Croydon Methodist Circuit meets the definition of a public benefit entity under FRS 102. It is an unincorporated trust with principal office at West Croydon Methodist Church, 93 London Road, Croydon CR0 2RF.

iii Basis

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting this expectation. It has therefore continued to adopt the going concern basis in preparing its financial statements.

vi. Funds

General unrestricted funds represent funds which are expendable at the discretion of the Circuit in the furtherance of the objects of the charity and which have not been designated for other purposes. Such funds may be held to finance both working and capital investment.

vii Consolidation

The Circuit oversees the work of ministers and lay workers in Churches within the Circuit but does not have control over those Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that income will be received and the amount can be measured reliably.

Donations are accounted for gross when received.

Rental income is accounted for on an accruals basis.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

Further information on this matter is provided in the Trustees' Annual Report.

ix Expenditure

Expenditure is recognised in the Statement of Financial Activities once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

- x 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision being released for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.
- xi VAT**
Irrecoverable input VAT is charged as a cost against the activity for which the expense was incurred.
- xii Tangible fixed assets**
These are capitalised if they can be used for more than one year, and individually cost at least £1,500. The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value at 1 September 2015, being that property's insurance reinstatement value, as notified by Methodist Insurance plc at the previous renewal date. The value of the land element of the property is deemed to be one third of the total carrying value, based on research undertaken by Savills.co.uk. Further information can be found on their website. If acquired after that date and/or where freehold property has subsequently been extended, the cost of acquisition and/or extension is taken. No depreciation is provided because the trustees consider the current residual fair value of the properties in their present condition is not less than its historical cost, and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the properties would be immaterial.
- xiii Receivables and Payables; Bank and Cash**
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at their realisable values.
- xiv Methodist Connexional Funds**
The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District remits to The Methodist Church Fund quarterly most of the sums received from Circuits. A small sum is retained by the District to meet its own costs.
- xv Ministers' manse costs**
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.
- xvi Investment properties**
No property is currently deemed to not be held for the long term purposes of the charity.
- xvii Financial instruments**
The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

2. Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

MCF: Methodist Church Fund

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3. Income from donations

	General	CMTF	Restricted	Total	2020
Donations	0			0	0

4. Income from other trading activities

Letting income has been received in respect of the following properties:-

	General	CMTF	Restricted	Total	2020
12, Pollards Hill East	26,400			26,400	26,400
Total	26,400			26,400	26,400

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

5. Assessments on Churches

The Circuit comprises 8 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. An Assessment on Churches is determined annually by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income.

	General	CMTF	Restricted	Total	2020
Addington	24,284			24,284	28,648
Christ Church	38,411			38,411	41,268
Downsview	44,492			44,492	44,736
Norbury	6,600			6,600	18,652
Parchmore	27,563			27,563	32,610
Shirley	56,580			56,580	65,796
South Norwood	33,024			33,024	31,708
West Croydon	29,000			29,000	37,602
Total	259,954			259,954	301,020

The churches are considered to be related parties of the circuit.

6. Grants receivable

No grants were received in 2021 or 2020.

7. Grants and donations payable

Total grants of £9,410 (2020: £9,410) were made from the General Fund to Parchmore Methodist Church (a related party of the circuit) towards community work.

8. Salaries and associated costs

Stipends were paid to 3 presbyters in the year (2020: 3 presbyters), and salaries paid to 3 lay workers (2020: 3 lay workers). The salaries are paid by the Connexion but funded by the Circuit.

The superintendent minister of the circuit, the other presbyters, the lay employees and the circuit stewards and treasurer make up the Circuit Leadership Team (CLT) and are considered as key management personnel. The superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are the trustees of the circuit.

The Presbyters of the circuit undertake the primary executive roles within the circuit. Apart from the three presbyters and the lay employees, who are trustees by virtue of their position, no member of the circuit meeting or CLT was in receipt of any payment for work undertaken on behalf of the circuit although certain travelling and administration costs were incurred in relation to specific projects.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

Key management personnel and total staff costs related to the presbyters and lay employees and were as follows:

	2020 – 21	2019 – 20
	£	£
Gross stipends and salaries	139,352	136,247
Employer's National Insurance contributions	12,786	12,119
Employer's pension contributions to defined benefit and contribution schemes	23,626	23,421
Travel expenses	1,042	2,767
Total key management personnel costs	176,806	174,554
Fees paid to supernumerary ministers	1,450	755
Telephone and other expenses	3,053	3,227
Computers for Ministry	507	495
Ministers training	0	495
Removal expenses	3,000	2,183
Total salaries and associated costs	184,816	181,709

Included in key management personnel costs above are salary and employment-related expenses related to the three non-presbyteral staff by category as follows:

	Mission		Administration	Total	2019 - 20
	Lay pastor	Youth development			
Gross salaries	24,916	19,266*	16,045	60,227	57,968
Employer's National insurance	2,228	720	999	3,947	4,572
Pension contributions	1,404	568	963	2,935	3,671
Travel expenses	636	9	9	654	1,376
	29,184	20,563	18,016	67,763	67,587

* Includes redundancy payment made during the year

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage. The travel costs of Presbyters who attended CLT and circuit meetings is included within their overall travel expenses and is not separately determined.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for the MMPS in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

9. Property costs

The circuit is Managing Trustee for 7 manses, 6 of which were occupied during the year by presbyters or lay staff serving in the Circuit. One manse, Pollards Hill East, is let on an Assured Shorthold Tenancy. With the exception of the let manse, the Circuit is responsible for the payment of Council Tax, Utilities, Water Charges, Insurance and maintenance. In addition the Circuit pays a contribution towards the operational costs of the Circuit Office and periodic professional survey fees for the manses and churches in the Circuit. All costs are paid from the General Fund.

	2020 – 21	2019 – 20
	£	£
Maintenance -		
Barnfield Avenue	1,337	981
Norbury Avenue	823	13,757
The Manse, Huntingfield	4,420	972
Pollards Hill East	1,429	174
Sefton Road	2,800	3,058
Southern Avenue	10,771	10,564
Letting agents' fees	3,960	3,960
Council Tax	11,848	12,249
Water charges	1,690	1,686
Insurance	5,740	5,525
Survey fees	1,278	780
Total	46,096	53,706

10. District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (presbyters and mission staff only) of all Circuits in the London District. 25% of the overall cost is calculated using relative staffing proportions and 75% is calculated using relative membership proportions.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31 August of the accounting year.

	General	CMTF	Restricted	Total	2020
Methodist Church Fund (MCF)	57,166			57,166	53,854
District Expenses	8,158			8,158	11,630
Levy on CMTF funds		4,783		4,783	5,639
Total	65,324	4,783		70,107	71,123

11. Other outgoings

	General	CMTF	Restricted	Total	2020
Preaching and Worship:					
Circuit plan and directory	195			195	375
Other costs:					
Circuit office	1,399			1,399	1,636
Resources	2,903			2,903	2,228
Payroll admin cost	480			480	480
Subscriptions	397			397	356
Miscellaneous	21,938			21,938	4,416
Total	27,312			27,312	9,491

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

12. Payments to trustees

The Circuit does not make payments to trustees other than as disclosed in note 8 above.

13. Governance costs

A fee of £1,176 (2020: £1,140) was charged by the Independent Examiner for the examination of the Circuit's accounts and accounting records.

14. Circuit manses and equipment

The Circuit Manses are all freehold properties and their value is shown as the deemed historical cost representing each property's carrying value at 1 September 2015 or acquisition value if purchased after that date (see Note 1 (xii)). The cost of extensions to freehold properties since 1 September 2015, or acquisition date if later, are capitalised.

Office equipment consists of one computer in the Circuit Office

14.1 Cost or valuation

	Land £	Buildings £	Office Equipment £	Total £
Cost or valuation				
Balance brought forward at 1 September, at cost	704,100	1,458,748	1,336	2,164,184
Additions in the year				
Revaluations in the year				
Less: Disposals in the year				
Gain on sale				
Balance carried forward	704,100	1,458,748	1,336	2,164,184

14.2 Accumulated depreciation

	Land £	Buildings £	Office Equipment £	Total £
Accumulated depreciation				
Balance brought forward at 1 September			1,336	1,336
Depreciation charge for the year			0	0
Balance carried forward			1,336	1,336

14.3 Net book value

	Land £	Buildings £	Office Equipment £	Total £
Brought forward	704,100	1,458,748	0	2,162,848
Balance carried forward	704,100	1,458,748	0	2,162,848

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

15. Debtors and prepayments

Circuit assessment debtors are measured on the basis of the amount expected to be recovered within twelve months. Debtors refer to the General Fund.

	2020 – 21 £	2019 – 20 £
Trade debtors		
Circuit assessments (net of provisions of £40,383 (2020: £11,350))	0	0
Loan to Parchmore Methodist Church (a related party)	0	13,000
Prepayments and accrued income	10,209	9,917
Total (net)	10,209	22,917

16. Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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

17. Central Finance Board (CFB) and Cash at Bank

The Circuit has a current accounts at Barclays Bank plc, an authorised institution. The sums held on those accounts are immediately available. In addition the Circuit has a deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18. Creditors and accrued expenses

Creditors and accrued expenses refer to the General Fund

	2021 £	2020 £
Creditors and accruals		
Trade Creditors	0	0
Accruals and deferred income	56,868	59,499
Total	56,868	59,499

Maturity analysis of basic financial instruments

	Accrued at 01-Sep-20	Paid in year	Accrual made in year	Accrued at 31-Aug-21
Trade creditors				
Trade Creditors	0	0	0	0
Accruals	59,499	(59,499)	56,868	56,868
Total	59,499	(59,499)	56,868	56,868

It is expected that all sums accrued at 31 August 2021 will be paid during the year to 31 August 2022.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

19. Long Term Liabilities

The Circuit has no long term liabilities as at 31 August 2021 (2020: £Nil)

20. Unrestricted Funds

20.1 General Fund – balance £2,220,488 at 31 August 2021 (2020: £2,266,983)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 97% of this fund is held as freehold properties. During the year £9,410 was paid out as grants and donations from the General Fund.

20.2 Circuit Model Trust Fund – balance £135,729 at 31 August 2021 (2020: £140,051)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is the contributions from the sale of manses in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 913 and 917(2) are applicable.

21. Summary of movements on significant individual funds

Fund	Balance at 01-Sep-20 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-21 £
General Fund	2,266,983	286,463	(332,958)	0	2,220,488
Circuit Model Trust Fund	140,051	461	(4,783)	0	135,729
Total Funds	2,407,034	286,924	(337,741)	0	2,356,217

Fund	Balance at 01-Sep-19 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-20 £
General Fund	2,246,828	327,841	(319,800)	12,114	2,266,983
Circuit Model Trust Fund	156,520	1,284	(5,639)	(12,114)	140,051
Total Funds	2,403,348	329,125	(325,439)	0	2,407,034

Transfers from the Circuit Model Trust Fund were to facilitate major repairs to circuit manses.

22. Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2021

23. Capital commitments and contingent liabilities

There were no capital commitments at the year end (2020: £nil). The circuit had contingent liabilities of £7,000 at the year end (2020: £7,000) representing grants awarded subject to conditions which had not yet been met at that date.

24. Lease Commitments

The Circuit has contracts or obligations for the following:-

There are short term obligations for telephones and ancillary equipment at the Circuit Office. The total annual cost is not considered material.

Independent Examiner's Report to the Trustees of the Croydon Methodist Circuit

I report to the charity trustees on my examination of the accounts of Croydon Methodist Circuit (the charity) for the year ended 31 August 2021 set out on pages 11 to 22.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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.



Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 8 August 2022

Accounts

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2020

	Page
Contents	
Information	2
Trustees Annual Report including Reserves Policy	3 – 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 – 21
Independent Examiner's report	22

Croydon Methodist Circuit

(Charity Registration No. 1129515)

Trustees Annual Report & Financial Statements for the year ended 31 August 2020

Information

Superintendent Minister	Rev. Dr. Stephen Day
Principal Address	Circuit Office West Croydon Methodist Church 93 London Road Croydon CR0 2RF
Bankers	Barclays Bank plc
Independent Examiner	Paul Newton, JCS Accountants

Trustees (Year ended 31 August 2020) (* denotes resigned after 31 August 2020)

Revd Nigel Cowgill	Mrs Margaret Widberg*	Miss Siân Williams
Revd Dr Stephen Day (Appointed 1 September 2019)	Mr David Fanshawe	Mr Paul Taylor
Revd Soon Cheol Choi	Mr Adrian Pickett	Mr John Anstey
Revd Nadine Wilkinson	Ms Constantia Pennie	Mr Hugh Roberts
Mr Bennie Harms	Mrs Denise Watson	Mrs Linnett Desporte*
Mrs Lindsey Macfarlane*	Mrs Collis Peart	Mrs Gertrude Nartey
Mrs Juliet Smith	Mrs Rosemary Jones	Mrs Rohini Herat
Revd Pamela Clews (Appointed 9 September 2019)	Mrs Comfort Croffie	Mrs Ruth Tayler
Mr Robin Haslam	Miss Rose Cummings*	Mr David Tayler (Appointed 8 October 2019)
Ms Dorothea Macauley	Mr Adrian Howe	Mrs Elizabeth Smart (Appointed 8 October 2019)
Lady Margaret Griffiths	Mr Kofi Asamoah-Twum	Mrs Mary Bannister
Mr Robert Nisbeth	Mr Hope Chitauru	Mr Edward Handley*
Mrs Doreen Ridden	Miss Sukhvinder Kalsi	Mr Mike McCallum*
Mrs Pauline Little	Mr Lawrie Bannister	Mrs Alyson Stonehouse
Miss Jennie Hall	Mr Tolulowaleyi Laval	Mr Josef Hopeson-Sowah
Miss Fran Byard	Mrs Caryl Rapps*	Mr Nicholas Kusah
Mr Alan Mills	Mrs Susan Astington*	Mrs Ann Atkins
Mr William Smart	Mrs Daphne Jones*	
Mrs Linda White	Mr Paul Parkinson	
	Mrs Gillian Haslam (Appointed 18 November 2019)	

The following Trustees were appointed after 1 September 2020:

Mrs Toyin Ogunyemi (Appointed 24 September 2020)	Ms Philana Davies (Appointed 6 October 2020)	Mr Ola Ogunyemi (Appointed 10 October 2020)
Revd Dr Leslie Griffiths (Appointed 1 October 2020)	Mrs Dunstana Davies (Appointed 6 October 2020)	Mrs Sonia Smith (Appointed 20 October 2020)
Revd Jennifer Potter (Appointed 5 October 2020)	Mr Byron Asbruce (Appointed 10 October 2020)	Miss Becky Chipere (Appointed 5 November 2020)
Mr Andrew Thynne (Appointed 30 September 2020)	Mrs Adebukola Lawal (Appointed 10 October 2020)	

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

Governing documents and objective

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

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- (b) any charitable purpose for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

In setting our objectives and planning our activities the Circuit has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public interest guidance on advancing our objectives as set out above.

Mission Statement

Croydon Methodist Circuit draws on the Methodist Church in Britain's vision as a "discipleship movement equipped for Mission" and works to priorities taken from "Our Calling" within our local context;

The Circuit encourages members individually and each of the churches collectively to engage in local community activities, social outreach, ecumenical work and inter-faith contact and co-operation;

We encourage the development of richly diverse and inclusive communities of faith which allows the exploration of discipleship by all people – regardless of background and without discrimination;

We seek to provide to our communities an example of God-filled lives and to enable the people of our churches to respond to the generosity of God's grace through worship and Christian service;

We seek to link together the people of our Circuit churches so that they can be mutually supportive and encouraging, sharing in and learning from each other's experience of Christian living.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

Review of progress and achievements

The Croydon Methodist Circuit has four ministerial staff: three presbyters (Revd Dr Stephen Day, Revd Soon Cheol Choi and Rev. Nadine Wilkinson), together with three lay staff: Bennie Harms (Lay Pastor), Lindsey Macfarlane (Youth Development Officer) and Juliet Smith (Circuit Administrator).

All of our churches are involved in community outreach activities, such as:

- Parchmore Methodist Church and Community Centre's partnership working with Croydon Council and other local organisations to support local people
- The "Pop-in" community café at Norbury
- Provision for local homeless people at West Croydon
- Shirley participating in the Croydon Churches' Floating Shelter providing overnight winter accommodation for local homeless people
- Shirley Neighbourhood Care is based at Shirley Methodist Church
- Addington Methodist Church engages with local school children to help them understand the meaning of Christmas and Easter
- South Norwood working in partnership with South Norwood and Woodside Community Association to provide lunch and activities for older people and those with learning difficulties,
- Reaching Higher, a project which challenges young people to be leaders of their own lives, which is based at South Norwood Methodist Church
- The summer holiday club for children aged 5-11 at Christ Church in Addiscombe
- At Downsview, Upper Norwood the Pensioners' Lunch Club; and also where the Downsview Players, an amateur dramatics group is based.

Our churches run activities for children and young people, including Messy Church, café worship, youth clubs. Churches host and engage with uniformed organisations such as Boys' Brigade, Girls' Brigade, Brownies, Guides, Rangers, Beavers, Cub Scouts and Scouts.

The Circuit provides ministers and preachers to lead a weekly Sunday afternoon worship service at Hall Grange, a residential care home run by MHA. Several church members do voluntary work at Hall Grange. Churches support local older people through engagement with local residential care homes, such as Acacia Care Centre in South Norwood, Freeman Court and Norbury Hall in Norbury, and the British Home in Streatham.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

The Circuit equips lay volunteers by providing training and development opportunities to empower them to identify and use their gifts and skills to the glory of God. In this work we are guided by the Methodist Church in Britain's statement "Our Calling":

- The Church exists to increase awareness of God's presence and to celebrate God's love
- The Church exists to help people to grow and learn as Christians, through mutual support and care
- The Church exists to be a good neighbour to people in need and to challenge injustice
- The Church exists to make more followers of Jesus Christ

The Circuit provides initial training for Local Preachers and Worship Leaders as well as ongoing peer support for those accredited. Creating Safer Space safeguarding training is offered annually to those needing initial or refresher training.

The Circuit staff continue to work in partnership with local and national voluntary and statutory bodies. They engage ecumenically with Croydon Churches Forum as well as other local groups.

Plans for the future

Plans for a circuit review weren't realised due to the Covid-19 coronavirus pandemic's onset in early 2020. Closure of churches during the lockdown in March-July 2020 deprived them of rental income and generally led to a reduction in freewill giving by members, especially among those unable or unwilling to give electronically. The impact of Covid-19 led to some churches being unable to meet their full assessment payments. The Circuit Meeting in July 2020 responded to this situation by instituting a review of the Circuit's lay employees by an independent HR consultancy firm. The report was presented to the Circuit Meeting in September 2020 to guide decision-making which implemented the report's recommendations.

Risk Assessment

The Circuit Leadership Team (CLT) continues to review the regulatory framework in which the Circuit operates and where the CLT finds areas of risk to the Circuit, appropriate action is taken to minimise the risk.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Croydon 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.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

The Croydon 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.

Financial Review

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice.

Although the impact of the CoVid 19 pandemic impacted church incomes such that some churches were unable to meet assessment payments in full during the year, the shortfall was offset by cost savings in general expenses and from an unfilled but budgeted half time ministerial post and overall there was a small net increase in resources of £3,686 in the year (2019: reduction of £34,101). As a result the Circuit's net current assets increased slightly from £240,500 at the beginning of the year to £ 244,186 at year end, of which £104,135 (2019: £83,980) represents general reserves.

The CoVid 19 pandemic and resulting restrictions have continued to impact the circuit's income in the new financial year which began on 1st September 2020 with significant reductions seen in churches' letting income such that some have been unable to meet assessment payments in full. The circuit has therefore taken steps to reduce its fixed expenditure enabling future church assessment levels to be set which better match churches' ability to pay. Taking into account the positive impact of these actions on the circuit's expected expenditure and therefore assessment levels in the financial year following the date of approval of the financial statements, the Trustees have every reason to believe that the Circuit is a going concern.

Reserves Policy

The reserves of the Circuit are dependent on the extent that its ongoing costs can be funded from the assessment levied on the individual churches. The Circuit seeks to operate its financial affairs each year on an ongoing basis. At the year end, the actual readily available general reserves represented 3.3 months (2019: 2.2) expenditure, slightly above the stated policy of general reserves of at least three months expenditure although the trustees expect this ratio to fall below the policy level in the current year because of impact of the pandemic on churches' ability to meet assessment payments. Although the continuing pandemic makes confidence in the circuit's future income streams uncertain, the circuit's resources include a balance of £140,051 on the Model Trust Fund which can be drawn upon to meet repair and maintenance of circuit property and so reduce reliance on the charity's general funds in stressed circumstances so that the circuit's total reserves are expected to exceed the stated policy for the foreseeable future.

Croydon Methodist Circuit

Trustees Annual Report for the year ended 31 August 2020

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).

The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.

Connexional decisions are passed to the Chair of the District and appropriate Officers of the District for regional implementation.

The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards via the medium of the Circuit Meeting.

The membership of the Circuit Meeting is laid down in the Constitutional Practice and Discipline of the Methodist Church. Together the members of the Circuit Meeting are the Managing Trustees of the Circuit.

Trustees

Owing to the number of individual churches in the Circuit and the fact that the majority of the Circuit Meeting members are those elected by individual churches, it is clear that the make-up of the meeting is subject to frequent change. There were 56 trustees as at 30 June 2020 (2019: 58). A list of trustees is provided on page 2.

Related Parties

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

Addington Methodist Church
Christ Church Methodist, Addiscombe
Downsview Methodist Church
Norbury Methodist Church
Parchmore Methodist Church
Shirley Methodist Church, Croydon
South Norwood Methodist Church
West Croydon Methodist Church

Croydon Methodist Circuit

Trustees Annual Report For the year ended 31 August 2020

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these accounts, the Trustees are required to:

Select suitable accounting policies and then apply these consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Croydon Methodist 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 reasonable steps for the prevention and detection of fraud and other irregularities.

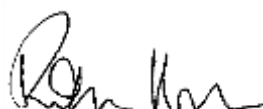
So far as each of the trustees is aware, there is no relevant information that has not been disclosed to the independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make him aware of any relevant information.

Approvals

The Trustees' Annual Report was approved by the Trustees on 10 March 2021 and signed on their behalf by:



Rev Dr. Stephen Day
Superintendent Minister and Chair of Trustees



Robin Haslam
Trustee

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Restricted Funds	Total 2019- 20	Unrestricted Total 2018 -19
		£	£	£	£	£
Income						
Donations	3	0			0	5,500
Charitable activities						
Assessments on churches	5	301,020			301,020	289,677
Grants receivable	6	0			0	16,000
Letting income	4	26,400			26,400	26,400
Total from charitable activities		327,420			327,420	332,077
Other						
Income from Monetary Investments		421	1,284		1,705	1,867
Total income		327,841	1,284	0	329,125	339,444
Expenditure						
Expenditure on activities						
Grants and donations payable	7	9,410			9,410	9,410
Salaries and associated costs	8	181,709			181,709	215,792
Property	9	53,706			53,706	72,439
District Assessment & Levy	10	65,484	5,639		71,123	63,079
Other outgoings	11	9,491			9,491	12,825
Total charitable expenditure		319,800	5,639	0	325,439	373,545
Net (expenditure)/income before investment gains/ losses		8,041	(4,355)		3,686	(34,101)
Gains or Losses on property revaluations					0	0
Net income/(expenditure) before transfers		8,041	(4,355)	0	3,686	(34,101)
Transfers between funds	21	12,114	(12,114)		0	0
Net movement in funds		20,155	(16,469)	0	3,686	(34,101)
Reconciliation of funds						
Total funds brought forward		2,246,828	156,520		2,403,348	2,437,449
Total funds carried forward		2,266,983	140,051	0	2,407,034	2,403,348

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities relate to continuing operations.

Croydon Methodist Circuit

Circuit No: 35/41

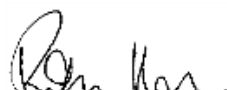
Balance Sheet as at 31 August 2020

	Note	General Fund: Unrestricted	Circuit Model Trust: Unrestricted	Restricted Funds	Totals 2020	Totals 2019
		£	£	£	£	£
Fixed Assets						
Tangible fixed assets	14	2,162,848			2,162,848	2,162,848
Total fixed assets		2,162,848			2,162,848	2,162,848
Current Assets						
Debtors (including £7,000 (2019:£13,000) due in more than one year)	15	22,917			22,917	30,263
Investments with TMCP	16		140,051		140,051	156,520
Central Finance Board Deposits	17	105,789			105,789	81,457
Cash at Bank and in hand	17	34,928			34,928	38,265
Total current assets		163,634	140,051		303,685	306,505
Current Liabilities						
Creditors (due in under 1 year)	18	59,499			59,499	66,005
Total current liabilities		59,499			59,499	66,005
Net current assets		104,135	140,051		244,186	240,500
Total assets less current liabilities		2,266,983	140,051		2,407,034	2,403,348
Long Term Liabilities (due after more than one year)	19				0	0
Net assets		2,266,983	140,051	0	2,407,034	2,403,348
Funds of the Circuit						
General Fund (Unrestricted)	20.1	2,266,983			2,266,983	2,246,828
Circuit Model Trust Fund (Unrestricted)	20.2		140,051		140,051	156,520
Total Unrestricted Funds		2,266,983	140,051		2,407,034	2,403,848
Restricted Funds				0	0	0
Total Funds		2,266,983	140,051	0	2,407,034	2,403,348

The financial statements were approved by the Trustees on 10 March 2021 and were signed on their behalf by:



Rev Dr. Stephen Day
Superintendent Minister and Chair of Trustees



Robin Haslam
Trustee

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

1. Basis of accounting and accounting policies

i Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102), Financial Reporting Standard 102 and the Charities Act 2011.

ii Public benefit entity

The Croydon Methodist Circuit meets the definition of a public benefit entity under FRS 102. It is an unincorporated trust with principal office at West Croydon Methodist Church, 93 London Road, Croydon CR0 2RF.

iii Basis

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting this expectation. It has therefore continued to adopt the going concern basis in preparing its financial statements.

vi. Funds

General unrestricted funds represent funds which are expendable at the discretion of the Circuit in the furtherance of the objects of the charity and which have not been designated for other purposes. Such funds may be held to finance both working and capital investment.

vii Consolidation

The Circuit oversees the work of ministers and lay workers in Churches within the Circuit but does not have control over those Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that income will be received and the amount can be measured reliably.

Donations are accounted for gross when received.

Rental income is accounted for on an accruals basis.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

ix Expenditure

Expenditure is recognised in the Statement of Financial Activities once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

- x 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. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision being released for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.
- xi VAT**
Irrecoverable input VAT is charged as a cost against the activity for which the expense was incurred.
- xii Tangible fixed assets**
These are capitalised if they can be used for more than one year, and individually cost at least £1,500. The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value at 1 September 2015, being that property's insurance reinstatement value, as notified by Methodist Insurance plc at the previous renewal date. The value of the land element of the property is deemed to be one third of the total carrying value, based on research undertaken by Savills.co.uk. Further information can be found on their website. If acquired after that date and/or where freehold property has subsequently been extended, the cost of acquisition and/or extension is taken. No depreciation is provided because the trustees consider the current residual fair value of the properties in their present condition is not less than its historical cost, and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the properties would be immaterial.
- xiii Receivables and Payables; Bank and Cash**
Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at their realisable values.
- xiv Methodist Connexional Funds**
The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District remits to The Methodist Church Fund quarterly most of the sums received from Circuits. A small sum is retained by the District to meet its own costs.
- xv Ministers' manse costs**
The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.
- xvi Investment properties**
No property is currently deemed to not be held for the long term purposes of the charity.
- xvii Financial instruments**
The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

2. Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

MCF: Methodist Church Fund

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3. Income from donations

	General	CMTF	Restricted	Total	2019
Donations	0			0	5,500

4. Income from other trading activities

Letting income has been received in respect of the following properties:-

	General	CMTF	Restricted	Total	2019
12, Pollards Hill East	26,400			26,400	26,400
Total	26,400			26,400	26,400

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

5. Assessments on Churches

The Circuit comprises 8 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. An Assessment on Churches is determined annually by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income.

	General	CMTF	Restricted	Total	2019
Addington	28,648			28,648	25,037
Christ Church	41,268			41,268	38,461
Downsview	44,736			44,736	40,876
Norbury	18,652			18,652	16,810
Parchmore	32,610			32,610	28,751
Shirley	65,796			65,796	63,448
South Norwood	31,708			31,708	29,763
West Croydon	37,602			37,602	46,531
Total	301,020			301,020	289,677

The churches are considered to be related parties of the circuit.

6. Grants receivable

No grants were received in 2020. In 2019 grants of £16,000 were received into the General Fund during the year from the London district for the community focussed work of the Deacon.

7. Grants and donations payable

Total grants of £9,410 (2019: £9,410) were made from the General Fund to Parchmore Methodist Church (a related party of the circuit) towards community work..

8. Salaries and associated costs

Stipends were paid to 3 presbyters in the year (2019: 3 presbyters and 1 deacon), and salaries paid to 3 lay workers (2019: 3 lay workers). The salaries are paid by the Connexion but funded by the Circuit.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

The costs were as follows:

	2019 – 20	2018 – 19
	£	£
Gross stipends and salaries	136,247	158,813
Employer's National Insurance contributions	12,119	14,949
Employer's pension contributions to defined benefit and contribution schemes	23,421	29,583
Fees paid to supernumerary ministers	755	1,262
Travel expenses	2,767	6,207
Telephone and other expenses	3,227	3,755
Computers for Ministry	495	450
Ministers training	495	773
Removal expenses	2,183	-
Total staff costs	181,709	215,792

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for the MMPS in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficit on this scheme can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

9. Property costs

The circuit is Managing Trustee for 7 manses, 6 of which are occupied by presbyters or lay staff serving in the Circuit. One manse, Pollards Hill East, is let on an Assured Shorthold Tenancy. With the exception of the let manse, the Circuit is responsible for the payment of Council Tax, Utilities, Water Charges, Insurance and maintenance. In addition the Circuit pays a contribution towards the operational costs of the Circuit Office and periodic professional survey fees for the manses and churches in the Circuit. All costs are paid from the General Fund.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

	2019 – 20	2018 – 19
	£	£
Maintenance -		
Barnfield Avenue	981	7,031
Norbury Avenue	13,757	403
The Manse, Huntingfield	972	3,533
Pollards Hill East	174	6,708
Sefton Road	3,058	21,398
Southern Avenue	10,564	7,881
Letting agents' fees	3,960	3,960
Council Tax	12,249	11,691
Electricity and water charges	1,686	1,691
Insurance	5,525	5,383
Survey fees	780	2,760
Total	53,706	72,439

10. District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (presbyters and mission staff only) of all Circuits in the London District. 25% of the overall cost is calculated using relative staffing proportions and 75% is calculated using relative membership proportions.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31 August of the accounting year.

	General	CMTF	Restricted	Total	2019
Methodist Church Fund (MCF)	53,854			53,854	46,729
District Expenses	11,630			11,630	9,278
Levy on CMTF funds		5,639		5,639	7,072
Total	65,484	5,639		71,123	63,079

11. Other outgoings

	General	CMTF	Restricted	Total	2019
Preaching and Worship:					
Circuit plan and directory	375			375	815
Other costs:					
Circuit office	1,636			1,636	1,567
Resources	2,228			2,228	3,211
Payroll admin cost	480			480	480
Subscriptions	356			356	456
Miscellaneous	4,416			4,416	6,296
Total	9,491			9,491	12,825

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

12. Payments to trustees

The Circuit does not make payments to trustees other than to reimburse expenditure properly incurred in the charitable activities of the Circuit.

13. Fee to Independent Examiner

A fee of £1,140 was charged by the Independent Examiner for the examination of the Circuit's accounts and accounting records.

14. Circuit manses and equipment

The Circuit Manses are all freehold properties and their value is shown as the deemed historical cost representing each property's carrying value at 1 September 2015 or acquisition value if purchased after that date (see Note 1 (xii)). The cost of extensions to freehold properties since 1 September 2015, or acquisition date if later, are capitalised.

Office equipment consists of one computer in the Circuit Office

14.1 Cost or valuation

	Land £	Buildings £	Office Equipment £	Total £
Cost or valuation				
Balance brought forward at 1 September, at cost	704,100	1,458,748	1,336	2,164,184
Additions in the year				
Revaluations in the year				
Less: Disposals in the year				
Gain on sale				
Balance carried forward	704,100	1,458,748	1,336	2,164,184

14.2 Accumulated depreciation

	Land £	Buildings £	Office Equipment £	Total £
Accumulated depreciation				
Balance brought forward at 1 September			1,336	1,336
Depreciation charge for the year			0	0
Balance carried forward			1,336	1,336

14.3 Net book value

	Land £	Buildings £	Office Equipment £	Total £
Brought forward	704,100	1,458,748	0	2,162,848
Balance carried forward	704,100	1,458,748	0	2,162,848

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

15. Debtors and prepayments

All trade debtors shown at the relevant year end were received in the following year. Debtors refer to the General Fund.

	2019 – 20	2018 – 19
	£	£
Trade debtors		
Circuit assessments (net of provisions)	0	0
Loan to Parchmore Methodist Church (a related party)	13,000	19,000
Prepayments and accrued income	9,917	11,263
Total (net)	22,917	30,263

16. Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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

17. Central Finance Board (CFB) and Cash at Bank

The Circuit has a current accounts at Barclays Bank plc, an authorised institution. The sums held on those accounts are immediately available. In addition the Circuit has a deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

18. Creditors and accrued expenses

Creditors and accrued expenses refer to the General Fund

	2020	2019
	£	£
Creditors and accruals		
Trade Creditors	0	0
Accruals and deferred income	59,499	66,005
Total	59,499	66,005

Maturity analysis of basic financial instruments

	Accrued at 01-Sep-19	Paid in year	Accrual made in year	Accrued at 31-Aug-20
Trade creditors				
Trade Creditors	0	0	0	0
Accruals	66,005	(66,005)	59,499	59,499
Total	66,005	(66,005)	59,499	59,499

It is expected that all sums accrued at 31 August 2020 will be paid during the year to 31 August 2021.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

19. Long Term Liabilities

The Circuit has no long term liabilities as at 31 August 2020 (2019: £Nil)

20. Unrestricted Funds

20.1 General Fund – balance £2,266,983 at 31 August 2020 (2019: £2,246,848)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 97% of this fund is held as freehold properties. During the year £9,410 was paid out as grants and donations from the General Fund.

20.2 Circuit Model Trust Fund – balance £140,051 at 31 August 2020 (2019: £156,520)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is the contributions from the sale of manses in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 913 and 917(2) are applicable.

21. Summary of movements on significant individual funds

Fund	Balance at 01-Sep-19 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-20 £
General Fund	2,246,828	327,841	(319,800)	12,114	2,266,983
Circuit Model Trust Fund	156,520	1,284	(5,639)	(12,114)	140,051
Total Funds	2,403,348	329,125	(325,439)	0	2,407,034

Fund	Balance at 01-Sep-18 £	Income £	Expenditure £	Transfers £	Balance at 31-Aug-19 £
General Fund	2,253,369	337,932	(366,473)	22,000	2,246,828
Circuit Model Trust Fund	184,080	1,512	(7,072)	(22,000)	156,520
Total Funds	2,437,449	339,444	(373,545)	0	2,403,348

Transfers from the Circuit Model Trust Fund were to facilitate major repairs to circuit manses.

22. Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

Croydon Methodist Circuit

Notes to the financial statements for the year ended 31 August 2020

23. Capital commitments and contingent liabilities

There were no capital commitments at the year end (2019: £nil). The circuit had contingent liabilities of £7,000 at the year end (2019: £7,000) representing grants awarded subject to conditions which had not yet been met at that date.

24. Lease Commitments

The Circuit has contracts or obligations for the following:-

There are short term obligations for telephones and ancillary equipment at the Circuit Office. The total annual cost is not considered material.

Independent Examiner's Report to the Trustees of the Croydon Methodist Circuit

I report to the charity trustees on my examination of the accounts of Croydon Methodist Circuit (the charity) for the year ended 31 August 2020 set out on pages 10 to 21.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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.



Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 8/4/2021