METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales · Charity number 1133918

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-02-01
Register	View on the Charity Commission register

Contact

Address	Redhill Methodist Church Gloucester Road Redhill RH1 1BP
Phone	01737771323

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: The provision of sacred places (buildings) for prayer and contemplation. Supporting other charities in the UK and overseas financially

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£244,023	£293,529	-	-
2024-08-31	£293,792	£334,246	-	-
2023-08-31	£282,443	£343,067	-	-
2022-08-31	£301,622	£359,091	-	-
2021-08-31	£356,005	£338,790	-	-

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Trustees

Name	Role	Appointed
Andrew Robert Willock		2001-01-01
CLIVE PETER COLEMAN		2012-03-08
Christine Carol O'Donnell		2023-09-01
David John Hewer		2020-09-01
Diane Collins		2022-05-29
Dr Simon Harold Bruce		2014-03-26
ELIZABETH MARY GREGORY		2014-02-02
Edison Madakudya		2023-03-09
Gill George		2022-07-21
Helen Greaves		2021-09-01
IAN PATTISON		
Jacqui Waters		2020-09-01
Jennifer Margaret Barnes		2023-09-01
Joyce Elizabeth Jordan		2020-09-01
MR C G RIDGWAY		
MR K J NEWBURY		
MRS R E WILLOCK		
MRS S JONES		
PAUL RICHARD FOX		2020-09-01
PAULINE JANET NEWTON		2020-09-01
Patricia Kathleen Oakley		2014-01-24
REV C MCKIE		
Rev Benjamin Scrivens		2023-09-01
Rev Elisabeth Brooks		2021-09-01
Rev Gillian Baalham		2021-09-01
Sarah Ann Ford		2024-11-01
Susan Nelson		2023-09-01

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Name	Role	Appointed
Tim Bentley		2024-11-08

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METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales - Charity number 1133918

Accounts

THE METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2025

Redhill & East Grinstead Methodist Circuit
Registered Charity number 1133918

South East District Circuit No.36/11

Ministers	Rev. Gillian Baalham (Superintendent) Rev. Clive McKie Rev. Elisabeth Brooks Rev. Ben Scrivens
Circuit Stewards	Mrs. Helen Greaves Mrs. Elizabeth Gregory Mr. Edison Madakudya Mr. Tim Bentley Mr Ian Pattison
Circuit Treasurer	Ian Pattison
Circuit Finance Officer	Jennifer Barnes

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Trustees' report and financial statements for the year ended 31 August 2025

Superintendent Minister of the Redhill and East Grinstead Methodist Circuit during 2024/25 was Rev. Gillian Baalham. The superintendent minister of the new Gatwick & Mole Valley Methodist Circuit, which was formed on 1st September 2025 and which includes the churches of the Redhill & East Grinstead Methodist Circuit, is Rev Tony Cavanagh. Correspondence should be addressed to him at Cornerstone Methodist Church, London Road, Horsham RH12 1AN.

Structure, Governance and Management

The Redhill & East Grinstead Methodist Circuit (the 'Circuit') has formed part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from 1 February 2010 the Circuit was registered as a Charity with the Charity Commission. The following five Methodist churches were linked to the Circuit: St. Paul's, Crawley; Trinity, East Grinstead; Horley; Redhill; and Reigate.

The members of the Circuit Meeting, which met three times during 2024/25, are the Managing Trustees of the Circuit. Those who served as Managing Trustees during the year to 31 August 2025 and until approval of these accounts are as follows:

Rev Gillian Baalham
Mrs Jennifer Barnes
Mr Tim Bentley (from 8/11/24)
Rev Elisabeth Brooks
Mr Simon Bruce
Mr Clive Coleman
Ms Diane Collins
Mrs Sarah Ford (from 1/11/24)
Mr Paul Fox
Ms Gill George
Mrs Helen Greaves
Mrs Elizabeth Gregory
Mr John Hewer
Mrs Sheila Jones
Mrs Joyce Jordan
Mr Edison Madakudya
Rev Clive McKie
Mrs Sue Nelson
Mr Ken Newbury
Mrs Pauline Newton
Mrs Pat Oakley
Mrs Christine O'Donnell
Mr Ian Pattison
Mr Geoff Ridgway
Rev Ben Scrivens
Mrs Jacqui Waters
Mr Andrew Willock
Mrs Rosemary Willock

Merger and planned closure

At the Circuit Meeting on 23rd July 2025, the Managing Trustees agreed that the Redhill & East Grinstead Methodist Circuit would merge with the neighbouring Dorking & Horsham Methodist Circuit to form the new Gatwick & Mole Valley Methodist Circuit, effective on 1st September 2025.

The existing Redhill & East Grinstead charity and its associated bank accounts will continue to operate until a charity for the new Circuit has been registered. When this happens, the Redhill & East Grinstead charity will be closed and the assets transferred to the new charity.

These financial accounts cover the Connexional year from 1st September 2024 to 31st August 2025. Final accounts for the Redhill & East Grinstead Methodist Circuit will be prepared for part of the Connexional year from 1st September 2025 up to the point when the assets are transferred to the newly registered charity of the Gatwick & Mole Valley Methodist Circuit.

Bankers
Lloyds Bank, Redhill Branch – 1 London Road, Redhill, Surrey RH1 1ND
CAF Bank – 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Central Finance Board of the Methodist Church – 9 Bonhill Street, London EC2A 4PE

Independent Examiner
Light Work Accounting Ltd, Chesil House Eastleigh, Hants SO50 4SY

Review of year's activities
The Circuit took part in discussions and plans to merge with the neighbouring Dorking & Horsham Methodist Circuit. Resolutions to this effect were passed by all five churches in the Circuit in early 2025. The merger was confirmed by the South East Methodist District Synod on 26th April 2025 and by Methodist Conference on 30th June 2025. Final resolutions were passed by the Circuit Meetings of Dorking & Horsham on 9th July 2025 and Redhill & East Grinstead on 23rd July 2025.

The surplus manse (property) at Dunlin Close, Redhill was sold in July 2025, in agreement with the custodian trustees, Trustees for Methodist Church Purposes (TMCP).

The Circuit continued to support the mission and life of the five churches through provision of ministry (presbyters and local preachers) and compliance with safeguarding and other legal requirements. The Circuit contributed towards the following specific activities:

- Taketime – free, Bible based, Christ centered, mindfulness meditations which use simple focused prayer, available on-line
- 3Generate – providing a wonderful opportunity for young people in this and surrounding Circuits to meet together and to encounter God

Public Benefit
The Trustees have regard to the Charity Commission guidance on public benefit. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to be a good neighbour to people in need and to help people to learn and grow as Christians through mutual support and care. We work to increase awareness of God's presence and to celebrate God's love.

Financial Review
The charity's operational income and expenditure has been largely as budgeted, with all churches able to pay their contributions (assessments) to the Circuit. The sale of the Dunlin Close manse resulted in one-off income of £384,335 (net, after selling expenses and Methodist connexional levy).

The Statement of Financial Activities summarises the year's income and expenditure. We have continued to review all regular items of expenditure to make sure that we were spending our resources wisely. The Balance Sheet at 31st August 2025 shows total Circuit Funds held of £1,976,283 (2024 - £2,025,789). This amount includes the figure of £1,591,115 (2024 - £1,975,450) representing the value attributable to the four Circuit manses, leaving a net amount of 'free unrestricted reserves' of £379,738 (2024 - £43,459).

Reserves Policy
The greatest potential financial risk faced by the Circuit relates to the four manses. The Reserves Policy agreed by the Circuit is to maintain a balance of unrestricted funds equivalent to three times the annual manse maintenance allocation.

Risk Management

The risks facing the circuit include:

- Loss of or damage to buildings. This risk is addressed through insurance cover.
- Legal and reputational risks associated with working with children and vulnerable adults. This is addressed by the Circuit's Safeguarding Policy.
- Personal Liability of Managing Trustees. This risk is addressed through Trustee Indemnity Insurance.
- Financial Loss which is addressed through appropriate financial controls and procedures.

Investment Policy
A low-risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is used to hold any Circuit funds surplus to immediate requirements.

Statement of Trustees' Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Redhill and East Grinstead Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 15th January 2026 and on their behalf by:



Rev Tony Cavanagh
Superintendent Minister

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Independent Examiner's Report to the Members of the Circuit Meeting

I report on the Circuit accounts for the year ended 31st August 2025, which comprises of an income statement, balance sheet and notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Circuit and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: Stephen Light

Name: Light Work Accounting Limited

Address: Chesil House
Arow Close
Eastleigh, SO50 4SY

Date: 7 January 2026

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

Income	Note	Total Unrestricted Funds	Taketime Restricted Funds	Total Funds 31-Aug-25	Total Funds 31-Aug-24
		£	£	£	£
Donations	4	5,864	24,569	30,433	38,918
Charitable activities:					
Assessments	5	212,000	-	212,000	251,500
Investments	6	1,590	-	1,590	3,374
Other trading activities		-	-	-	-
TMCP - Trust	8	-	-	-	-
		219,454	24,569	244,023	293,792
Expenditure					
Stipends, NIC & pension costs	11	114,822	27,261	142,083	193,313
CMTF charges and Levies		605	-	605	717
District assessment		15,388	-	15,388	15,282
Methodist Church Fund		63,772	-	63,772	60,374
Travel, subsistence & allowances		6,990	-	6,990	7,196
Telephone, administration, ministers' resources		21,466	-	21,466	12,160
Insurance, council tax, water rates		23,762	-	23,762	22,371
Maintenance of Manses		14,905	-	14,905	19,283
Training grant		-	-	-	-
Taketime project		-	3,758	3,758	2,650
Accountancy	10	-	-	-	-
Independent Examination fee	10	800	-	800	900
Total		262,510	31,019	293,529	334,246
Net income (expenditure)		-43,056	-6,450	-49,506	-40,454
Transfer between funds		-6,000	6,000	-	-
Net movement in funds		--49,056	-450	-43,506	-40,454
Reconciliation of funds					
Fund balances brought forward 2023/24		2,018,909	6,880	2,025,789	2,066,243
Fund balances carried forward 2024/25		1,969,853	6,430	**1,976,283**	

The notes form part of these financial statements

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	31-Aug-25	31-Aug-24
Fixed Assets			
Tangible Assets	7	1,591,115	1,975,450
Current Assets			
Debtors	12	13,950	13,331
Deposit Account		54,238	57,970
Cash at bank		5,988	17,873
CAF account		8,351	13,093
TMCP fund		354,998	21
		437,525	102,288
Current liabilities			
Creditors falling due within one year	13	(52,357)	(51,950)
Net Current Assets		**385,168**	**50,339**
Net Assets		**1,976,283**	**2,025,789**
Funds:			
Unrestricted funds		1,970,853	2,018,909
Restricted funds	14	5,430	6,880
Total Funds		**1,976,283**	**2,025,789**

These financial statements have been prepared in accordance with the Financial Reporting Standard for Entities in accordance with the Charities Statement of Recommended Practice (FRS102); (effective January 2015).

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 15th January 2026 and signed on their behalf by:

Rev Tony Cavanagh
Superintendent Minister

Ian Pattison
Circuit Treasurer

Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Basis of accounting

The financial statements of the charity have been prepared in accordance with the Charities SORP 2015 (FRS102); '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 Republic of Ireland (FRS102) (effective January 2015)'. The financial statements have been prepared under the historical cost convention.

2 Funds

The funds held constitute General Funds held for any purpose of the Circuit which are unrestricted. Restricted funds are for a specific purpose. Currently the only restricted fund relates to Taketime project activity.

3 Accounting Policies

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the 5 churches which comprise the Circuit.

Resources Expended

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

Investment income - Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Circuit; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £657,388. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of useful economic life by the year end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

3 Accounting policies (continued)

Going Concern

The Trustees have considered the impact of COVID-19 on the Charity's income and operating cost base. The Trustees are confident that they have in place plans to deal with any further implications that may arise.

Assessments received from the five Circuit churches provide the main source of income for the charity. The ability of the churches to pay for their assessments is reviewed at each Circuit trustee's meeting, particularly in the light of rising costs due to inflation. The risk of churches being unable to pay their assessments represents a material uncertainty which may cast significant doubt about the Charity's ability to continue as a going concern; however, the Trustees have concluded that the Charity remains a going concern whilst viable options are available to it. The Trustees therefore continue to adopt the going concern basis ofpreparation for these financial statements.

Taxation

As a Charity, the Circuit is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax has arisen on the charity.

Debtors and Prepayments

Debtors relate to the payment of September stipends in August.

Cash at bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors include the 1st quarter assessments received in August from Circuit churches.

Financial Instruments

The Circuit only has financial assets and financial 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

4 Donations

Donations received in the year came partly for Taketime (restricted in use for Taketime project activities) and partly towards a youth project.

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-25 £	Total 31-Aug-24 £
Assessments:				
Crawley	19,500	-	19,500	39,000
East Grinstead	60,000	-	60,000	60,000
Horley	32,500	-	32,500	32,500
Redhill	30,000	-	30,000	60,000
Reigate	70,000	-	70,000	60,000
Total Assessment	212,000	-	212,000	251,500

The sum of £212,000 (2024: £251,500) was received in 2024/25 as unrestricted funds.

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-25 £	Total 31-Aug-24 £
Central Finance Board	1,590	-	1,590	3,374

7 Fixed assets

	Land and Buildings £	Equipment £	Total £
Cost			
At 1 September 2024	1,975,450	-	1,975,450
Additions/disposals	(384,335)	-	(384,335)
At 31 August 2025	1,591,115	-	1,591,115
Depreciation			
At 1 September 2024	-	-	-
Charge for the year	-	-	-
At 31 August 2025	-	-	-
Net book value			
At 31 August 2025	**1,591,115**	-	**1,591,115**
At 31 August 2024	1,975,450	-	1,975,450

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

8 TMCP Fund

The 'Trustees for Methodist Church Purposes' (TMCP) administered the sale of Manse 4 Dunlin Close, Redhill in July 2025. A balance of £354,999 (2024 - £21) was held at the year end.

9 Payments to Trustees

No payments were made to Trustees for additional services provided to the Circuit in either 2024/25 or 2023/24. Trustees were reimbursed payments made by the trustees on behalf of the Circuit in 2024/25.

10 Fees for accountancy and examination of the accounts

	Total 31-Aug-25 £	Total 31-Aug-24 £
Independent examiner's fee for reporting on the Accounts:	800	900

11 Paid Employees

The Circuit has one paid employee this year and last year, and this is shown in restricted funds. The stipends, employer's NIC and employer's pension contributions of the four ministers are paid by the Methodist Connexion. The Circuit provides funds to meet the cost. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

	Total 31-Aug-25 £	Total 31-Aug-24 £
Gross Stipends and Salary	111,799	145,868
Employer's NI costs	19,582	12,292
Pension Costs	10,702	35,513
	142,083	193,313

The average number of persons employed by the circuit during the year was as follows:

	Total 31-Aug-25 No.	Total 31-Aug-24 No.
Taketime	1	1
Stipendiary ministers	4	4

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

12 Debtors

	Total 31-Aug-25	Total 31-Aug-24
Prepayments and accrued income:	£	£
Stipends	12,649	12,031
Gift Aid recoverable	1,300	1,300
	13,950	13,331

13 Creditors

	Total 31-Aug-25	Total 31-Aug-24
	£	£
Assessment received in advance	49,750	49,750
Other	2,607	2,200
	52,357	51,950

14 Restricted funds

Restricted fund balance at the 31 August 2025 is £5,430 (2024 - £6,880), consisting of Taketime funds.

METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales - Charity number 1133918

Accounts

THE METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2024

Redhill & East Grinstead Circuit
Registered Charity number 1133918

South East District Circuit No.36/11

Ministers	Rev. Gillian Baalham (Superintendent) Rev. Clive McKie Rev. Elisabeth Brooks Deacon Jenny Parnell Rev. Ben Scrivens
Circuit Stewards	Mrs. Helen Greaves Mrs. Elizabeth Gregory Mr. Edison Madakudya Mr Ian Pattison
Circuit Steward/Treasurer	Ian Pattison (acting)
Circuit Finance Officer	Jennifer Barnes

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Trustees' report and financial statements for the year ended 31 August 2024

Superintendent Minister of the Redhill and East Grinstead Circuit is Rev. Gillian Baalham. Correspondence should be addressed to her at Redhill Methodist Church, Gloucester Road, Redhill RH1 1BP.

Structure, Governance and Management

The Redhill and East Grinstead Circuit forms part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from 1 February 2010 the Circuit has been registered as a Charity with the Charity Commission. The following five Methodist churches are linked to the Circuit: St. Paul's, Crawley; Trinity, East Grinstead; Horley; Redhill; and Reigate.

The members of the Circuit Meeting, which meets at least twice a year, are the Trustees of the Circuit. Those who served as Managing Trustees during the year to 31 August 2024 and until approval of these accounts are as follows:

Rev Gillian Baalham
Mrs Jennifer Barnes
Rev Elisabeth Brooks
Mr Tony Brown (resigned 31/12/23)
Mrs Margaret Bruce
Mr Simon Bruce
Mr Robert Burridge
Mr Clive Coleman
Ms Diane Collins
Mr Paul Fox
Ms Gill George
Mrs Helen Greaves
Mrs Elizabeth Gregory
Mr John Hewer
Mr John Hill (resigned 31/10/23)
Mr Barry Jones (resigned 10/10/23)
Mrs Sheila Jones
Mrs Joyce Jordan
Mr Edison Madakudya
Rev Clive McKie
Mrs Sue Nelson
Mr Ken Newbury
Mrs Pauline Newton
Mrs Pat Oakley
Mrs Christine O'Donnell
Deacon Jenny Parnell
Mr Ian Pattison
Mrs Mary Pulfer (resigned 17/10/23)
Mr Geoff Ridgway
Mrs Linda Roberts
Rev Ben Scrivens
Mr Stephen Tickell (resigned 17/10/23)
Ms Lorraine Valler (resigned 31/10/23)
Mrs Jacqui Waters
Mr Andrew Willock
Mrs Rosemary Willock

Bankers
Lloyds Bank, Redhill Branch – 1 London Road, Redhill, Surrey RH1 1ND
CAF Bank – 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Central Finance Board of the Methodist Church – 9 Bonhill Street, London EC2A 4PE

Independent Examiner
Light Work Accounting Ltd Wessex House, Upper Market Street, Eastleigh, Hants SO50 9FD

Review of year's activities
The Circuit welcomed a new minister, Rev Ben Scrivens, and congratulated Rev Elisabeth Brooks on her ordination into full ministry. Activities at the five churches in the Circuit continued to grow after restrictions due to Covid-19 in 2020 and 2021.

Public Benefit
The Trustees have regard to the Charity Commission guidance on public benefit. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to be a good neighbour to people in need and to help people to learn and grow as Christians through mutual support and care. We work to increase awareness of God's presence and to celebrate God's love.

Financial Review
The charity's income and expenditure has been largely as budgeted, with all churches able to pay their contributions (assessments) to the Circuit. Expenditure on maintenance of the five manses was higher than budgeted, owing to refurbishment and repair costs.

The Statement of Financial Activities summarises the year's income and expenditure. We continue to review all regular items of expenditure to make sure that we are spending our resources wisely. The Balance Sheet at 31st August 2024 shows total Circuit Funds held of £2,025,789 (2023 - £2,066,243). This amount includes the figure of £1,975,450 (2023 - £1,975,450) representing the value attributable to the five Circuit manses, leaving a net amount of 'free unrestricted reserves' of £43,459 (2023 - £90,719).

Reserves Policy

The greatest potential financial risk faced by the Circuit relates to the five manses. The Reserves Policy agreed by the Circuit is to maintain a balance of unrestricted funds equivalent to three times the annual manse maintenance allocation.

Risk Management

The risks facing the circuit include:

- Loss of or damage to buildings. This risk is addressed through insurance cover.
- Legal and reputational risks associated with working with children and vulnerable adults. This is addressed by the Circuit's Safeguarding Policy.
- Personal Liability of Managing Trustees. This risk is addressed through Trustee Indemnity Insurance.
- Financial Loss which is addressed through appropriate financial controls and procedures.

Investment Policy

A low risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is used to hold any Circuit funds surplus to immediate requirements.

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- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Redhill and East Grinstead Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 6th June 2025 on their behalf by:

G R Baalham

Rev Gillian Baalham
Superintendent Minister

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Independent Examiner's Report to the Members of the Circuit Meeting

I report on the Circuit accounts for the year ended 31st August 2024, which comprises of an income statement, balance sheet and notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Circuit and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: Stephen Light

Name: Light Work Accounting Limited

Address: Wessex House
Upper Market Street
Eastleigh
Hants SO50 9FD

Date: 9 April 2025

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

Income	Note	Total Unrestricted Funds	Taketime Restricted Funds	Total Funds 31-Aug-24	Total Funds 31-Aug-23
		£	£	£	£
Donations	4	3,461	35,457	38,918	27,796
Charitable activities:					
Assessments	5	251,500	-	251,500	251,500
Investments	6	3,374	-	3,374	3,147
Other trading activities	7	-	-	-	-
TMCP - Trust	8	-	-	-	-
		258,335	35,457	293,792	282,443
Expenditure					
Stipends, NIC & pension costs	11	162,312	31,001	193,313	168,013
CMTF charges and Levies		717	-	717	636
District assessment		15,282	-	15,282	16,576
Methodist Church Fund		60,374	-	60,374	56,359
Travel, subsistence & allowances		7,196	-	7,196	16,938
Telephone, administration, ministers' resources		12,160	-	12,160	4,299
Insurance, council tax, water rates		22,371	-	22,371	25,250
Maintenance of Manses		19,283	-	19,283	50,042
Training grant		-	-	-	-
Taketime project		-	2,650	2,650	4,154
Accountancy	10	-	-	-	500
Independent Examination fee	10	900	-	900	300
Total		300,595	33,651	334,246	343,067
Net income (expenditure)		-42,260	1,806	-40,454	-60,624
Transfer between funds		-5,000	5,000	-	-
Net movement in funds		-47,260	6,806	-40,454	-60,624
Reconciliation of funds					
Fund balances brought forward 2022/23		2,066,169	74	2,066,243	2,126,867
Fund balances carried forward 2023/24		2,018,909	6,880	**2,025,789**	

The notes form part of these financial statements

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

BALANCE SHEET AS AT 31 AUGUST 2024

	Note	31-Aug-24	31-Aug-23
Fixed Assets			
Tangible Assets		1,975,450	1,975,450
Current Assets			
Debtors	12	13,331	16,434
Deposit Account		57,970	99,025
Cash at bank		17,873	11,562
CAF account		13,093	22,535
TMCP fund		21	21
		102,288	149,577
Current liabilities			
Creditors falling due within one year	13	(51,950)	(58,784)
Net Current Assets		**50,339**	**90,793**
Net Assets		**2,025,789**	**2,066,243**
Funds:			
Unrestricted funds		2,018,909	2,066,169
Restricted funds	14	6,880	74
Total Funds		**2,025,789**	**2,066,243**

These financial statements have been prepared in accordance with the Financial Reporting Standard for Entities in accordance with the Charities Statement of Recommended Practice (FRS102); (effective January 2015).

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 6th June 2025 and signed on their behalf by:

GR Baalham

Rev Gillian Baalham
Superintendent Minister

Ian Pattison

Ian Pattison
Circuit Treasurer (acting)

Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Basis of accounting

The financial statements of the charity have been prepared in accordance with the Charities SORP 2015 (FRS102); '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 Republic of Ireland (FRS102) (effective January 2015)'. The financial statements have been prepared under the historical cost convention.

2 Funds

The funds held constitute General Funds held for any purpose of the Circuit which are unrestricted. Restricted funds are for a specific purpose. Currently the only restricted fund relates to Taketime project activity.

3 Accounting Policies

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the 5 churches which comprise the Circuit.

Resources Expended

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

Investment income - Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Circuit; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £657,388. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of useful economic life by the year end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

3 Accounting policies (continued)

Going Concern

The Trustees have considered the impact of COVID-19 on the Charity's income and operating cost base. The Trustees are confident that they have in place plans to deal with any further implications that may arise.

Assessments received from the five Circuit churches provide the main source of income for the charity. The ability of the churches to pay their assessments is reviewed at each Circuit trustees meeting, particularly in the light of rising costs due to inflation. The risk of churches being unable to pay their assessments represents a material uncertainty which may cast significant doubt about the Charity's ability to continue as a going concern; however the Trustees have concluded that the Charity remains a going concern whilst viable options are available to it. The Trustees therefore continue to adopt the going concern basis ofpreparation for these financial statements.

Taxation

As a Charity, the Circuit is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax has arisen on the charity.

Debtors and Prepayments

Debtors relate to the payment of September stipends in August.

Cash at bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors include the 1st quarter assessments received in August from Circuit churches.

Financial Instruments

The Circuit only has financial assets and financial 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

4 Donations

Donations received in the year came partly for Taketime (restricted in use for Taketime project activities) and partly towards a youth project.

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-24 £	Total 31-Aug-23 £
Assessments:				
Crawley	39,000	-	39,000	39,000
East Grinstead	60,000	-	60,000	60,000
Horley	32,500	-	32,500	32,500
Redhill	60,000	-	60,000	60,000
Reigate	60,000	-	60,000	60,000
Total Assessment	251,500	-	251,500	251,500

The sum of £251,500 (2022: £251,500) was received in 2023/24 as unrestricted funds.

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-24 £	Total 31-Aug-23 £
Central Finance Board	3,374	-	3,374	3,147

7 Other trading income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-24 £	Total 31-Aug-23 £
Rental income	-	-	-	-

There was no trading income for 2023/24.

8 TMCP Fund

The 'Trustees for Methodist Church Purposes' (TMCP) administered the sale of Manse 40 Reigate Road and the purchase of 4 Harwood Park in 2019. A balance of £21 (2023 - £21) was held at the year end.

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

9 Payments to Trustees

No payments were made to Trustees for additional services provided to the Circuit in either 2023/24 or 2022/23. Trustees were reimbursed payments made by the trustees on behalf of the Circuit in 2023/24.

10 Fees for accountancy and examination of the accounts

	Total 31-Aug-24	Total 31-Aug-23
	£	£
Independent examiner's fee for reporting on the Accounts:	900	800

11 Paid Employees

The Circuit has one paid employee this year and last year, and this is shown in restricted funds. The stipends, employer's NIC and employer's pension contributions of the four ministers are paid by the Methodist Connexion. The Circuit provides funds to meet the cost. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

	Total 31-Aug-24	Total 31-Aug-23
	£	£
Gross Stipends and Salary	145,868	126,967
Employer's NI costs	12,292	10,333
Pension Costs	35,513	30,713
	193,313	168,013

The average number of persons employed by the circuit during the year was as follows:

	Total 31-Aug-24	Total 31-Aug-23
	No.	No.
Taketime	1	1
Stipendiary ministers	4	3.5

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

12 Debtors

	Total 31-Aug-24	Total 31-Aug-23
Prepayments and accrued income:	£	£
Stipends	12,031	15,134
Gift Aid recoverable	1,300	1,300
	13,331	16,434

13 Creditors

	Total 31-Aug-24	Total 31-Aug-23
	£	£
Assessment received in advance	49,750	56,375
Other	2,200	2,409
	51,950	58,784

14 Restricted funds

Restricted fund balance at the 31 August 2024 is £6,880 (2023 - £74), consisting of Taketime funds.

METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales - Charity number 1133918

Accounts

THE METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2023

Redhill & East Grinstead Circuit
Registered Charity number 1133918

South East District Circuit No.36/11

Ministers	Rev. Gillian Baalham (Superintendent) Rev. Clive McKie Rev. Elisabeth Brooks - Deacon Jenny Parnell Rev. Ben Scrivens
Circuit Stewards	Mrs. Helen Greaves Mrs. Elizabeth Gregory Mr. Tony Brown Mr Ian Pattison
Circuit Steward/Treasurer	Ian Pattison (acting)
Circuit Finance Officer	Jennifer Barnes

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Trustees' report and financial statements for the year ended 31 August 2023

Superintendent Minister of the Redhill and East Grinstead Circuit is Rev. Gillian Baalham. Correspondence should be addressed to her at Redhill Methodist Church, Gloucester Road, Redhill RH1 1BP.

Structure, Governance and Management

The Redhill and East Grinstead Circuit forms part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from 1 February 2010 the Circuit has been registered as a Charity with the Charity Commission. The following five Methodist churches are linked to the Circuit: St. Paul's, Crawley; Trinity, East Grinstead; Horley; Redhill; and Reigate.

The members of the Circuit Meeting, which meets at least twice a year, are the Trustees of the Circuit. Those who served as Managing Trustees during the year to 31 August 2023 and until approval of these accounts are as follows:

Rev Gillian Baalham
Rev Elisabeth Brooks
Mr Tony Brown
Mrs Margaret Bruce
Mr Simon Bruce
Mr Robert Burridge
Mr Clive Coleman
Ms Diane Collins
Ms Janet Dyson (resigned 31/8/23)
Mr Paul Fox
Ms Gill George
Mrs Helen Greaves
Mrs Elizabeth Gregory
Mr John Hewer
Mr John Hill (resigned 31/10/23)
Mr Barry Jones (resigned 10/10/23)
Mrs Sheila Jones
Mrs Joyce Jordan
Mr Edison Madakudya (from 9/3/23)
Rev Clive McKie
Mrs Sue Nelson (from 1/9/23)
Mr Ken Newbury
Mrs Pauline Newton
Mrs Pat Oakley
Mrs Christine O'Donnell
Deacon Jenny Parnell
Mr Ian Pattison
Mrs Mary Pulfer (resigned 17/10/23)
Mr Geoff Ridgway
Mrs Linda Roberts
Rev Ben Scrivens (from 1/9/23)
Rev Billy Slatter (resigned 31/8/23)
Mr Stephen Tickell (resigned 17/10/23)
Ms Lorraine Valler (resigned 31/10/23)
Mrs Jacqui Waters
Mr Andrew Willock
Mrs Rosemary Willock

Bankers
Lloyds Bank, Redhill Branch – 1 London Road, Redhill, Surrey RH1 1ND
CAF Bank – 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Central Finance Board of the Methodist Church – 9 Bonhill Street, London EC2A 4PE

Independent Examiner
Light Work Accounting Ltd Wessex House, Upper Market Street, Eastleigh, Hants SO50 9FD

Review of year's activities
The Circuit welcomed a new minister, Rev Ben Scrivens, and congratulated Rev Elisabeth Brooks on her ordination into full ministry. Activities at the five churches in the Circuit continued to grow after restrictions due to Covid-19 in 2020 and 2021.

Public Benefit
The Trustees have regard to the Charity Commission guidance on public benefit. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to be a good neighbour to people in need and to help people to learn and grow as Christians through mutual support and care. We work to increase awareness of God's presence and to celebrate God's love.

Financial Review
The charity's income and expenditure has been largely as budgeted, with all churches able to pay their contributions (assessments) to the Circuit. Expenditure on maintenance of the five manses was higher than budgeted, owing to refurbishment and repair costs.

The Statement of Financial Activities summarises the year's income and expenditure. We continue to review all regular items of expenditure to make sure that we are spending our resources wisely. The Balance Sheet at 31st August 2023 shows total Circuit Funds held of £2,066,169 (2022 - £2,126,867). This amount includes the figure of £1,975,450 (2022 - £1,974,450) representing the value attributable to the five Circuit manses, leaving a net amount of 'free unrestricted reserves' of £90,719 (2022 - £142,977).

Reserves Policy
The greatest potential financial risk faced by the Circuit relates to the five manses. The Reserves Policy agreed by the Circuit is to maintain a balance of unrestricted funds equivalent to three times the annual manse maintenance allocation.

Risk Management

The risks facing the circuit include:

- Loss of or damage to buildings. This risk is addressed through insurance cover.
- Legal and reputational risks associated with working with children and vulnerable adults. This is addressed by the Circuit's Safeguarding Policy.
- Personal Liability of Managing Trustees. This risk is addressed through Trustee Indemnity Insurance.
- Financial Loss which is addressed through appropriate financial controls and procedures.

Investment Policy

A low risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is used to hold any Circuit funds surplus to immediate requirements.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Redhill and East Grinstead Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 12 June 2024 on their behalf by:

GRBaalham

Rev Gillian Baalham
Superintendent Minister

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Independent Examiner's Report to the Members of the Circuit Meeting

I report on the Circuit accounts for the year ended 31st August 2023, which comprises of an income statement, balance sheet and notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission undersection 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Circuit and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accountingrequirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of theaccounts to be reached.

Signature: Stephen Light

Name: Light Work Accounting Limited

Address: Wessex House
Upper Market Street
Eastleigh, Hants,
SO50 9FD

Date: 12 June 2024

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

Income	Note	Total Unrestricted Funds	Total Restricted Funds	Total Funds 31-Aug-23	Total Funds 31-Aug-22
		£	£	£	£
Donations	4	41	27,755	27,796	36,218
Charitable activities:					
Assessments	5	251,500	-	251,500	251,500
Investments	6	3,147	-	3,147	502
Other trading activities	7	-	-	-	8,402
Taketime project		-		-	5,000
TMCP - Trust	8	-	-	-	-
		254,688	27,755	282,443	301,622
Expenditure					
Stipends, NIC & pension costs	11	131,046	36,967	168,013	194,750
CMTF charges and Levies		636	-	636	725
District assessment		16,576	-	16,576	15,846
Methodist Church Fund		56,359	-	56,359	57,920
Travel, subsistence & allowances		16,938	-	16,938	10,739
Telephone, administration, ministers' resources		4,299	-	4,299	4,174
Insurance, council tax, water rates		25,250	-	25,250	21,367
Maintenance of Manses		50,042	-	50,042	43,089
Training grant		-	-	-	5,000
Taketime project		-	4,154	4,154	4,481
Accountancy	10	500	-	500	750
Independent Examination fee	10	300	-	300	250
Total		301,946	41,121	343,067	359,091
Net income (expenditure)		-47,258	-13,366	-60,624	-57,469
Transfer between funds		-5,000	5,000	-	-
Net movement in funds		-52,258	-8,366	-60,624	-57,469
Reconciliation of funds					
Fund balances brought forward 2021/22		2,118,427	8,440	2,126,867	2,184,336
Fund balances carried forward 2022/23		2,066,169	74	**2,066,243**	

The notes form part of these financial statements

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	31-Aug-23	31-Aug-22
Fixed Assets			
Tangible Assets		1,975,450	1,975,450
Current Assets			
Debtors	12	16,434	15,346
Deposit Account		99,025	141,931
Cash at bank		11,562	11,560
CAF account		22,535	39,605
TMCP fund		21	21
		149,577	208,463
Current liabilities			
Creditors falling due within one year	13	(58,784)	(57,046)
Net Current Assets		**90,793**	**151,417**
Net Assets		**2,066,243**	**2,126,867**
Funds:			
Unrestricted funds		2,066,169	2,118,427
Restricted funds	14	74	8,440
Total Funds		**2,066,243**	**2,126,867**

These financial statements have been prepared in accordance with the Financial Reporting Standard for Entities in accordance with the Charities Statement of Recommended Practice (FRS102); (effective January 2015).

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting 12 June 2024 and signed on their behalf by:

G R Baalham

Rev Gillian Baalham
Superintendent Minister

Ian Pattison

Ian Pattison
Circuit Treasurer (acting)

Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Basis of accounting

The financial statements of the charity have been prepared in accordance with the Charities SORP 2015 (FRS102); '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 Republic of Ireland (FRS102) (effective January 2015)'. The financial statements have been prepared under the historical cost convention.

2 Funds

The funds held constitute General Funds held for any purpose of the Circuit which are unrestricted. Restricted funds are for a specific purpose. Currently the only restricted fund relates to Taketime project activity.

3 Accounting Policies

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the 5 churches which comprise the Circuit.

Resources Expended

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

Investment income - Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Circuit; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £657,388. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of useful economic life by the year end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

3 Accounting policies (continued)

Going Concern

The Trustees have considered the impact of COVID-19 on the Charity's income and operating cost base. The Trustees are confident that they have in place plans to deal with any further implications that may arise.

Assessments received from the five Circuit churches provide the main source of income for the charity. The ability of the churches to pay their assessments is reviewed at each Circuit trustees meeting, particularly in the light of rising costs due to inflation. The risk of churches being unable to pay their assessments represents a material uncertainty which may cast significant doubt about the Charity's ability to continue as a going concern; however the Trustees have concluded that the Charity remains a going concern whilst viable options are available to it. The Trustees therefore continue to adopt the going concern basis ofpreparation for these financial statements.

Taxation

As a Charity, the Circuit is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax has arisen on the charity.

Debtors and Prepayments

Debtors relate to the payment of September stipends in August.

Cash at bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors include the 1st quarter assessments received in August from Circuit churches.

Financial Instruments

The Circuit only has financial assets and financial 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

4 Donations

Donations received in the year came mostly for Taketime, and are restricted in use for Taketime project activities.

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	Total 31-Aug-22 £
Assessments:				
Crawley	39,000	-	39,000	39,000
East Grinstead	60,000	-	60,000	60,000
Horley	32,500	-	32,500	32,500
Redhill	60,000	-	60,000	60,000
Reigate	60,000	-	60,000	60,000
Total Assessment	251,500	-	251,500	251,500

The sum of £251,500 (2022: £251,500) was received in 2022/23 as unrestricted funds.

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	Total 31-Aug-22 £
Central Finance Board	3,147	-	3,147	502

7 Other trading income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	Total 31-Aug-22 £
Rental income	-	-	-	8,402

There was no trading income for 2022/23.

8 TMCP Fund

The 'Trustees for Methodist Church Purposes' (TMCP) administered the sale of Manse 40Reigate Road and the purchase of 4 Harwood Park in 2019. A balance of £21 (2022 - £22) was held at the year end.

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

9 Payments to Trustees

No payments were made to Trustees for additional services provided to the Circuit in either 2022/23 or 2021/22. Trustees were reimbursed payments made by the trustees on behalfof the Circuit in 2022/23.

10 Fees for accountancy and examination of the accounts

	Total 31-Aug-23 £	Total 31-Aug-22 £
Independent examiner's fee for reporting on the Accounts:	800	1,000

11 Paid Employees

The Circuit has one paid employee this year and last year, and this is shown in restricted funds. The stipends, employer's NIC and employer's pension contributions of the four ministers are paid by the Methodist Connexion. The Circuit provides funds to meet the cost.
The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

	Total 31-Aug-23 £	Total 31-Aug-22 £
Gross Stipends and Salary	126,967	147,138
Employer's NI costs	10,333	12,266
Pension Costs	30,713	35,346
	168,013	194,750

The average number of persons employed by the circuit during the year was as follows:

	Total 31-Aug-23 No.	Total 31-Aug-22 No.
Taketime	1	1
Stipendiary ministers	3.5	4

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

12 Debtors

	Total 31-Aug-23	Total 31-Aug-22
	£	£
Prepayments and accrued income:		
Stipends	15,134	14,046
Gift Aid recoverable	1,300	1,300
	16,434	15,346

13 Creditors

	Total 31-Aug-23	Total 31-Aug-22
	£	£
Assessment received in advance	56,375	56,375
Other	2,409	671
	58,784	57,046

14 Restricted funds

Restricted fund balance at the 31 August 2023 is £74 (2022 - £8,440), consisting of Taketime funds.

METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales - Charity number 1133918

Accounts

THE METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2022

Redhill & East Grinstead Circuit
Registered Charity number 1133918

South East District Circuit No.36/11

Ministers	Rev. Melvyn Cooke (Superintendent) Rev. Clive McKie Rev. Elisabeth Brooks Rev. Gillian Baalham Deacon Jenny Parnell
Circuit Stewards	Mrs. Helen Greaves Mrs. Elizabeth Gregory Mr. Tony Brown Mr Ian Pattison
Circuit Steward/Treasurer	Ian Pattison (acting)
Circuit Finance Officer	Jennifer Barnes

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Trustees' report and financial statements for the year ended 31 August 2022

Superintendent Minister of the Redhill and East Grinstead Circuit until 31st August 2022 was Rev. Melvyn Cooke. The current superintendent is Rev. Gillian Baalham, and correspondence should be addressed to her at Redhill Methodist Church, Gloucester Road, Redhill RH1 1BP.

Structure, Governance and Management

The Redhill and East Grinstead Circuit forms part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from 1 February 2010 the Circuit has been registered as a Charity with the Charity Commission. The following five Methodist churches are linked to the Circuit: St. Paul's, Crawley; Trinity, East Grinstead; Horley; Redhill; and Reigate.

The members of the Circuit Meeting, which meets at least twice a year, are the Trustees of the Circuit. Those who served as Managing Trustees during the year to 31 August 2022 and until approval of these accounts are as follows:

Rev Gillian Baalham
Mr Andrew Barnes (resigned 31/8/2022)
Rev Elisabeth Brooks
Mr Tony Brown
Mrs Margaret Bruce
Mr Simon Bruce
Mr Robert Burridge
Mr Clive Coleman
Rev Melvyn Cooke (resigned 31/8/2022)
Ms Janet Dyson
Mr Paul Fox
Ms Gill George (appointed 21/7/2022)
Mr Rex Giles (resigned 20/4/2022)
Mrs Helen Greaves
Mrs Elizabeth Gregory
Mr John Hewer
Mr John Hill
Mr Barry Jones
Mrs Sheila Jones
Mrs Joyce Jordan
Rev Clive McKie
Mr Ken Newbury
Mrs Pauline Newton
Mrs Pat Oakley
Mrs Christine O'Donnell
Deacon Jenny Parnell (appointed 1/10/2021)
Mr Ian Pattison
Mrs Mary Pulfer
Mr Geoff Ridgway
Mr Andy Roberts (resigned 31/8/2022)
Mrs Linda Roberts
Rev Billy Slatter (appointed 1/9/2022)
Mr Stephen Tickell
Ms Lorraine Valler
Mrs Jacqui Waters
Mr Andrew Willock
Mrs Rosemary Willock

Bankers
Lloyds Bank, Redhill Branch – 1 London Road, Redhill, Surrey RH1 1ND
CAF Bank – 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Central Finance Board of the Methodist Church – 9 Bonhill Street, London EC2A 4PE

Independent Examiner
Light Work Accounting Ltd Wessex House, Upper Market Street, Eastleigh, Hants SO50 9FD

Review of year's activities
The Circuit welcomed three new ministers – Rev Gillian Baalham, Deacon Jenny Parnell and Rev Elisabeth Brooks – and marked the retirement of superintendent minister Rev Melvyn Cooke. Activities at the five churches in the Circuit continued to grow after suspension and restrictions due to Covid-19 earlier in 2021.

Public Benefit
The Trustees have regard to the Charity Commission guidance on public benefit. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to be a good neighbour to people in need and to help people to learn and grow as Christians through mutual support and care. We work to increase awareness of God's presence and to celebrate God's love.

Financial Review
The charity's income and expenditure has been largely as budgeted, with all churches able to pay their contributions (assessments) to the Circuit.

The Statement of Financial Activities summarises the year's income and expenditure. We continue to review all regular items of expenditure to make sure that we are spending our resources wisely. The Balance Sheet at 31st August 2022 shows total Circuit Funds held of (2021 - £2,184,336). This amount includes the figure of (2021 - £1,974,450) representing the value attributable to the five Circuit manses, leaving a net amount of 'free unrestricted reserves' of (2021 - £191,622).

Reserves Policy
The greatest potential financial risk faced by the Circuit relates to the five manses. The Reserves Policy agreed by the Circuit is to maintain a balance of unrestricted funds equivalent to three times the annual manse maintenance allocation.

Risk Management

The risks facing the circuit include:

- Loss of or damage to buildings. This risk is addressed through insurance cover.
- Legal and reputational risks associated with working with children and vulnerable adults. This is addressed by the Circuit's 'Safeguarding' Policy.
- Personal Liability of Managing Trustees. This risk is addressed through Trustee Indemnity Insurance.
- Financial Loss which is addressed through appropriate financial controls and procedures.

Investment Policy

A low risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is utilised to deposit any Circuit Funds surplus to immediate requirements.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Redhill and East Grinstead Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 9th March 2023 on their behalf by:

GR Baalham

Rev Gillian Baalham
Superintendent Minister

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Independent Examiner's Report to the Members of the Circuit Meeting

I report on the Circuit accounts for the year ended 31st August 2022, which comprises of an income statement, balance sheet and notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Circuit and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: Stephen Light

Name: Light Work Accounting Limited

Address: Wessex House
Upper Market Street
Eastleigh
Hants SO50 9FD

Date: 7th March 2023

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

Income	Note	Total Unrestricted Funds	Total Restricted Funds	Total Funds 31-Aug-22	Total Funds 31-Aug-21
		£	£	£	£
Donations	4	-	36,218	36,218	18,863
Charitable activities:					
Assessments	5	251,500	-	251,500	253,253
Other		-	-	-	32,342
Investments	6	502	-	502	229
Other trading activities	7	8,402	-	8,402	6,550
Taketime project	8	-	5,000	5,000	45,534
TMCP - Trust	8	-	-	-	234
		260,404	41,218	301,622	356,005
Expenditure					
Stipends, NIC & pension costs	11	145,682	49,068	194,750	181,531
CMTF charges and Levies		725	-	725	1,873
District assessment		15,846	-	15,846	14,025
Methodist Church Fund		57,920	-	57,920	58,295
Travel, subsistence & allowances		10,739	-	10,739	7,856
Telephone, administration, ministers' resources		4,174	-	4,174	3,576
Insurance, council tax, water rates		21,367	-	21,367	20,443
Maintenance of Manses		43,089	-	43,089	18,984
Training grant		5,000	-	5,000	-
Taketime project		-	4,481	4,481	31,207
Accountancy		750	-	750	750
Independent Examination fee	10	250	-	250	250
Total		305,542	53,549	359,091	338,790
Net income (expenditure)		-45,138	-12,331	-57,469	17,215
Transfer between funds		-2,507	2,507	-	-
Net movement in funds		-47,645	-9,824	-57,469	17,215
Reconciliation of funds					
Fund balances brought forward		2,166,072	18,264	2,184,336	2,167,121
Fund balances carried forward		2,118,427	8,440	2,126,867	2,184,336

The notes form part of these financial statements

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

BALANCE SHEET AS AT 31 AUGUST 2022

	Note	31-Aug-22	31-Aug-21
Fixed Assets			
Tangible Assets		1,975,450	1,975,450
Current Assets			
Debtors	12	15,346	16,459
Deposit Account		141,931	208,788
Cash at bank		11,560	17,107
CAF account		39,605	24,757
TMCP fund		21	22
		208,463	267,133
Current liabilities			
Creditors falling due within one year	13	(57,046)	(58,247)
Net Current Assets		**151,417**	**208,886**
Net Assets		**2,126,867**	**2,184,336**
Funds:			
Unrestricted funds		2,118,427	2,166,072
Restricted funds	14	8,440	18,264
Total Funds		**2,126,867**	**2,184,336**

These financial statements have been prepared in accordance with the Financial Reporting Standard for Entities in accordance with the Charities Statement of Recommended Practice (FRS102); (effective January 2015).

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 9th March 2023 and signed on their behalf by:

GRBaalham

Rev Gillian Baalham
Superintendent Minister

Ian Pattison

Ian Pattison
Circuit Treasurer (acting)

Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Basis of accounting

The financial statements of the charity have been prepared in accordance with the Charities SORP 2015 (FRS102); '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 Republic of Ireland (FRS102) (effective January 2015)'. The financial statements have been prepared under the historical cost convention.

2 Funds

The funds held constitute General Funds held for any purpose of the Circuit which are unrestricted. Restricted funds are for a specific purpose. Currently the only restricted fund relates to Taketime project activity.

3 Accounting Policies

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the 5 churches which comprise the Circuit.

Resources Expended

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

Investment income - Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Circuit; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £657,388. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of useful economic life by the year end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

3 Accounting policies (continued)

Going Concern

The Trustees have considered the impact of COVID-19 on the Charity's income and operating cost base. The Trustees are confident that they have in place plans to deal with any further implications that may arise.

Assessments received from the five Circuit churches provide the main source of income for the charity. The ability of the churches to pay their assessments is reviewed at each Circuit trustees meeting, particularly in the light of rising costs due to inflation. The risk of churches being unable to pay their assessments represents a material uncertainty which may cast significant doubt about the Charity's ability to continue as a going concern; however the Trustees have concluded that the Charity remains a going concern whilst viable options are available to it. The Trustees therefore continue to adopt the going concern basis of preparation for these financial statements.

Taxation

As a Charity, the Circuit is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax has arisen on the charity.

Debtors and Prepayments

Debtors relate to the payment of September stipends in August.

Cash at bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors include the 1st quarter assessments received in August from Circuit churches.

Financial Instruments

The Circuit only has financial assets and financial 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

4 Donations

Donations received in the year came solely for Taketime, and are restricted in use for Taketime project activities.

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £	Total 31-Aug-21 £
Assessments:				
Crawley	39,000	-	39,000	39,000
East Grinstead	60,000	-	60,000	60,000
Horley	32,500	-	32,500	32,500
Redhill	60,000	-	60,000	60,000
Reigate	60,000	-	60,000	60,000
Total Assessment	251,500	-	251,500	251,500

The sum of £251,500 (2021: £251,500) was received in 2021/22 as unrestricted funds.

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £	Total 31-Aug-21 £
Central Finance Board	502	-	502	229

7 Other trading income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £	Total 31-Aug-21 £
Rental income	8,402	-	8,402	6,550

Rental income was paid on a shorthold tenancy agreement of 8 months.

8 TMCP Fund

The 'Trustees for Methodist Church Purposes' (TMCP) administered the sale of Manse 40 Reigate Road and the purchase of 4 Harwood Park in 2019. A balance of £21 (2021 - £22) was held at the year end.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

9 Payments to Trustees

No payments were made to Trustees for additional services provided to the Circuit in either 2020/21 or 2019/20. Trustees were reimbursed payments made by the trustees on behalf of the Circuit in 2020/21.

10 Fees for examination of the accounts

	Total 31-Aug-22 £	Total 31-Aug-21 £
Independent examiner's fee for reporting on the Accounts:	250	250

11 Paid Employees

The Circuit has one paid employee this year and last year, and this is shown in restricted funds. The stipends, employer's NIC and employer's pension contributions of the four ministers are paid by the Methodist Connexion. The Circuit provides funds to meet the cost. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

	Total 31-Aug-22 £	Total 31-Aug-21 £
Gross Stipends and Salary	147,138	152,312
Employer's NI costs	12,266	8,799
Pension Costs	35,346	20,420
	194,750	181,531

The average number of persons employed by the circuit during the year was as follows:

	Total 31-Aug-22 No.	Total 31-Aug-21 No.
Taketime	1	1
Stipendiary ministers	4	4

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

12 Debtors

	Total 31-Aug-22	Total 31-Aug-21
Prepayments and accrued income:	£	£
Stipends	14,046	15,705
Council tax and water rates	-	754
Gift Aid recoverable	1,300	-
	15,346	16,459

13 Creditors

	Total 31-Aug-22	Total 31-Aug-21
	£	£
Assessment received in advance	56,375	56,375
Other	671	1,872
	57,046	58,247

14 Restricted funds

Restricted fund balance at the 31 August 2022 is £8,440 (2021 - £18,264), consisting of surplus Taketime funds.

METHODIST CHURCH REDHILL AND EAST GRINSTEAD CIRCUIT

England & Wales - Charity number 1133918

Accounts

THE METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2021

Redhill & East Grinstead Circuit
Registered Charity number 1133918

South East District Circuit No.36/11

Ministers	Rev. Melvyn Cooke (Superintendent) Rev. Felicity Al-Hassan Rev. Ralph Ward Rev. Clive McKie Deacon Irene Tafirenyika
Circuit Stewards	Mrs. Elizabeth Grant Mrs. Elizabeth Gregory Mr. Tony Brown
Circuit Steward/Treasurer	Ian Pattison (acting)
Circuit Finance Officer	Jennifer Barnes

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Trustees' report and financial statements for the year ended 31 August 2021

Superintendent Minister of the Redhill and East Grinstead Circuit is Rev. Melvyn Cooke. Correspondence should be addressed to him at 4 Harwood Park, Redhill RH1 5EJ .

Structure, Governance and Management

The Redhill and East Grinstead Circuit forms part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from 1 February 2010 the Circuit has been registered as a Charity with the Charity Commission. The following Methodist Churches are linked to the Circuit: St. Paul's, Crawley; Trinity, East Grinstead; Horley; Redhill; Reigate.

The members of the Circuit Meeting, which meets at least twice a year, are the Trustees of the Circuit. Those who served as Managing Trustees during the year to 31 August 2021 and until approval of these accounts are as follows:

Rev Felicity Al-Hassan (resigned 31/8/2021)
Rev Gillian Baalham (from 1/9/2021)
Mr Andrew Barnes
Rev Elisabeth Brooks (from 1/9/2021)
Mr Tony Brown
Mrs Margaret Bruce
Mr Simon Bruce
Mr Robert Burridge
Mr Clive Coleman
Rev Melvyn Cooke
Ms Janet Dyson
Mr Paul Fox
Mr Rex Giles (from 1/5/21)
Mrs Elizabeth Grant (resigned 31/8/2021)
Mrs Helen Greaves (from 1/9/2021)
Mrs Elizabeth Gregory
Mr John Hewer
Mr John Hill
Mr Jay Jayasundara (resigned 1/1/2020)
Mr Barry Jones
Mrs Sheila Jones
Mrs Joyce Jordan
Rev Clive McKie
Mr Ken Newbury
Mrs Pauline Newton
Mrs Pat Oakley
Mrs Christine O'Donnell
Deacon Jenny Parnell (from 1/10/2021)
Mr Ian Pattison
Mrs Mary Pulfer
Mr Geoff Ridgway
Mr Andy Roberts
Mrs Linda Roberts
Mrs Fiona Straszynski
Mr Stephen Tickell
Ms Lorraine Valler
Rev Ralph Ward (resigned 31/8/2021)
Mrs Jacqui Waters
Mr Andrew Willock
Mrs Rosemary Willock

Bankers
Lloyds Bank, Redhill Branch, 1 London Road, Redhill, Surrey RH1 1ND
CAF Bank
Central Finance Board of the Methodist Church – Investment Banker

Independent Examiner
Light Work Accounting Ltd Wessex House, Upper Market Street, Eastleigh, Hants SO50 9FD

Review of year's activities
The year has been marked by the continued impact of the Covid-19 virus. Churches were closed from December 2020 until March 2021, affecting worship and community activities. Each church has responded positively to the changed circumstances, for example using live streaming of Sunday services and using on-line meetings in place of in-person fellowship.

The Taketime project is continuing to grow. As 2020/21 was the final of three years of funding from central Methodism, plans have been put in place to ensure funding for the following three years.

Public Benefit
The Trustees have regard to the Charity Commission guidance on public benefit. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to be a good neighbour to people in need and to help people to learn and grow as Christians through mutual support and care. We work to increase awareness of God's presence and to celebrate God's love.

Financial Review
The charity's income and expenditure has been largely as budgeted, with all churches able to pay their contributions (assessments) to the Circuit.

The Statement of Financial Activities summarises the year's income and expenditure. We continue to review all regular items of expenditure to make sure that we are spending our resources wisely. The Balance Sheet at 31st August 2021 shows total Circuit Funds held of £2,184,336. This amount includes the figure of £1,974,450 representing the value attributable to the five Circuit manses, leaving a net amount of 'free unrestricted reserves' of £191,622.

Reserves Policy

The greatest potential financial risk faced by the Circuit relates to the five manses. The Reserves Policy agreed by the Circuit is to maintain a balance of unrestricted funds equivalent to three times the annual manse maintenance allocation.

Risk Management

The risks facing the circuit include:

- Loss of or damage to buildings. This risk is addressed through insurance cover.
- Legal and reputational risks associated with working with children and vulnerable adults. This is addressed by the Circuit's 'Safeguarding' Policy.
- Personal Liability of Managing Trustees. This risk is addressed through Trustee Indemnity Insurance.
- Financial Loss which is addressed through appropriate financial controls and procedures.

Investment Policy

A low risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is utilised to deposit any Circuit Funds surplus to immediate requirements.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Redhill and East Grinstead Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 16 May 2022 on their behalf by:

Rev Melvyn Cooke
Superintendent Minister

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

Independent Examiner's Report to the Members of the Circuit Meeting

I report on the Circuit accounts for the year ended 31st August 2021, which comprises of an income statement, balance sheet and notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Circuit and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Siignature: Stephen Light

Name: Light Work Accounting Limited

Address: Wessex House
Upper Market Street
Eastleigh
Hants SO50 9FD

Date : 28 April 2022

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

Income	**Note**	**Total Unrestricted Funds**	**Total Restricted Funds**	**Total Funds 31-Aug-21**	**Total Funds 31-Aug-20**
		£	**£**	**£**	**£**
Donations	**4**	-	18,863	18,863	-
Charitable activities:					
Assessments	**5**	253,253	-	253,253	251,500
Other		-	32,342	32,342	6,213
Income from VAT		-	-	-	2,504
Investments	**6**	229	-	229	1,556
Other trading Activities	**7**	6,550	-	6,550	13,440
TCMP - Take Time	**8**	-	44,534	44,534	45,628
TCMP - Trust	**8**	234	-	234	-
		260,266	95,739	356,005	320,841
Expenditure					
Stipends, NIC & Pension costs	**11**	135,263	46,268	181,531	168,560
CMTF charges		1,873	-	1,873	1,909
District Assessment		58,295	-	58,295	13,024
Methodist Church Fund		14,025	-	14,025	60,487
Travel, subsistence & allowances		7,856	-	7,856	7,623
Telephone, Admin, Circ.Office		2,948	-	2,948	6,520
Ministers' Resources & Shirts		628	-	628	876
Insurance, CounTax, WaterRate		20,443	-	20,443	17,401
Maintenance of Manses		18,984	-	18,984	32,814
Training		-	-	-00	475
Mexico grant		-	-	-00	525
Taketime		-	31,207	31,207	6,867
Accountancy		750	-	750	750
Independent Examination fee	**10**	250	-	250	250
Total		261,315	77,475	338,790	318,081
Net income (expenditure)		-1,049	18,264	17,215	2,760
Transfer between funds		-	-	-	-
Net movement in funds		-1,049	18,264	17,215	2,760
Reconciliation of funds					
Fund balances brought forward		2,167,121	-	2,167,121	2,158,110
Fund balances carried forward		2,166,072	18,264	2,184,336	2,167,121

The notes form part of these financial statements

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

BALANCESHEET AS AT 31 AUGUST 2021

	Note	31-Aug-21	31-Aug-20
Fixed Assets			
Tangible Assets		1,975,450	1,975,450
Current Assets			
Debtors	12	16,459	15,953
Deposit Account		208,788	153,942
Cash at bank		17,107	3,746
CAF account		24,757	6,251
TMCP fund		22	69,342
		267,133	249,234
Current liabilities			
Creditors falling due within one year	13	(58,247)	(57,563)
Net Current Assets		**208,886**	**191,671**
Net Assets		**2,184,336**	**2,167,121**
Funds:			
Unrestricted funds		2,166,072	2,167,121
Restricted funds	14	18,264	-
Total Funds		**2,184,336**	**2,167,121**

These financial statements have been prepared in accordance with the Financial Reporting Standard for Entities in accordance with the Charities Statement of Recommended Practice (FRS102); (effective January 2015).

Approved by the Trustees at the Redhill & East Grinstead Circuit Meeting on 16 May 2022 and signed on their behalf by:

Rev. M. Cooke
Superintendent Minister

Ian Pattison
Circuit Treasurer (acting)

Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Basis of accounting

The financial statements of the charity have been prepared in accordance with the Charities SORP 2015 (FRS102); '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 Republic of Ireland (FRS102) (effective January 2015)'. The financial statements have been prepared under the historical cost convention.

2 Funds

The funds held constitute General Funds held for any purpose of the Circuit which are unrestricted. Restricted funds are for a specific purpose, currently there are no restricted funds.

3 Accounting Policies

Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when: The Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the 5 churches which comprise the Circuit.

Resources Expended

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

Investment income - Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Circuit; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £657,388. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of useful economic life by the year end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

3 Accounting policies (continued)

Going Concern

The Trustees have considered the impact of COVID-19 on the Charity's income and operating cost base. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have in place plans to deal with any financial losses that may arise.

The Trustees do however recognise that significant uncertainty exists surrounding the duration and impact of COVID-19 and hence there is inherent risk regarding the success and sustainability of these plans. This risk represents a material uncertainty which may cast significant doubt about the Charity's ability to continue as a going concern, however the Trustees have concluded that the Charity remains a going concern whilst such viable options are available to it. The Trustees therefore continue to adopt the going concern basis of preparation for these financial statements.

Taxation

As a Charity, the Circuit is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax has arisen on the charity.

Debtors and Prepayments

Debtors relate to the payment of September stipends in August, Council Tax & Water Rates paid in advance.

Cash at bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors include the 1st quarter assessment received in August from Circuit churches and unpaid accrued expenses.

Financial Instruments

The Circuit only has financial assets and financial 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.

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

4 Donations

Donations received in the year are came from Taketime, and is a restricted fund to be used for TakeTime Activities.

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-21 £	Total 31-Aug-20 £
Assessment:				
Crawley	39,000	-	39,000	39,000
East Grinstead	60,000	-	60,000	60,000
Horley	32,500	-	32,500	32,500
Redhill	60,000	-	60,000	60,000
Reigate	60,000	-	60,000	60,000
Total Assessment	251,500	-	251,500	251,500

The sum of £251,500 (2020: £251,500) was received in 2020/21 as unrestricted funds.

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-21 £	Total 31-Aug-20 £
Central Finance Board	229	-	229	838

7 Other trading income

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-21 £	Total 31-Aug-20 £
Rental income	6,550	-	6,550	13,440

Rental income is paid on a shorthold tenancy agreement of 12 months.

8 TMCP Fund

The 'Trustees for Methodist Church Purposes' (TMCP) administered the sale of Manse 40 Reigate Road and the purchase of 4 Harwood Park in 2019. A balance of £58,885 (2020 :£69,342) was held at the year end.

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

9 Payments to Trustees

No payments were made to Trustees for additional services provided to the Circuit in either 2020/21 or 2019/20. Trustees were reimbursed payments made by the trustees on behalf of the Circuit in 2020/21.

	Total 31-Aug-21 £	Total 31-Aug-20 £
Expenses reimbursed	6,290	7,840

10 Fees for examination of the accounts

	Total 31-Aug-21 £	Total 31-Aug-20 £
Independent examiner's fee for reporting on the Accounts:	250	250

11 Paid Employees

The Circuit has one paid employee this year and last year, and is shown in restricted funds.
The stipend, employer's NIC and employer's pension contributions of the 4 Ministers are paid by the Methodist Connexion. The Circuit provides funds to meet the cost.
The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

	Total 31-Aug-21 £	Total 31-Aug-20 £
Gross Stipends	152,312	123,692
Employer's NI costs	8,799	11,448
Pension Costs	20,420	33,420
	181,531	168,560

The average number of persons employed by the circuit during the year was as follows:

	Total 31-Aug-21 No.	Total 31-Aug-20 No.
TakeTime	1	1
Stipendiary ministers	4	4

REDHILL & EAST GRINSTEAD METHODIST CIRCUIT
Registered Charity number 1133918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

12 Debtors

	Total 31-Aug-21	Total 31-Aug-20
Prepayments and Accrued income:	£	£
Stipends	15,705	14,300
Council Tax and Water Rates	754	1,080
Income due on VAT	-	573
	16,459	15,953

13 Creditors

	Total 31-Aug-21	Total 31-Aug-20
	£	£
Assessment received in advance	56,375	56,375
Other	1,872	1,188
	58,247	57,563

14 Restricted funds

Restricted fund balance at the 31 August 2021 is £18,264. Balance is the surplus Taketime funds.

15 Prior year adjustments

CAF account bank balance at the 31 August 2020 was omitted from the financial statements. A correction of £6,251 was made to the opening reserves.

Current account opening balance adjustment of £3,746 has been included in this years accounts due to being understated in the 31 August 2020 financial statements