

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

England & Wales · Charity number 1134248

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2010-02-10

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

## Contact

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**Address** Highlands Methodist Church  
Sutherland Boulevard  
Leigh-On-Sea  
SS9 3PT

**Phone** 01702479476

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**Website** [www.SouthendandLeigh.org.uk](http://www.SouthendandLeigh.org.uk)

## Activities

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**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 Circuit is the administrative body for the fourteen Methodist Churches and two Mission Centres in the Southend and Leigh Circuit.

## Classification

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- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Southend-on-sea

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£524,388	£538,185	£3,487,290	9
2024-08-31	£591,107	£542,147	£2,601,088	10
2023-08-31	£507,196	£514,368	£2,552,128	4
2022-08-31	£392,937	£534,335	-	-
2021-08-31	£405,136	£422,363	-	-

## Trustees

Name	Role	Appointed
<b>Rev Peter Moorhouse</b>	Chair	2015-09-01
ALAN SAMBRIDGE		2014-06-28
ANNE BRIANT		
Andrew Hyde		2026-03-19
Angela Merenda		2018-02-01
Anne Sains		2024-09-01
Bruce Glendenning		2015-09-01
Catherine Turner		2015-09-01
Claire Gunn		2022-09-01
Deacon Sarah McDowall		2020-09-01
Diane Norton		2024-09-01
EVA MARY HAYES		
GABRIELLE GREENWAY		2022-09-01
Heather Sims		2020-09-01
IAN LOWE BSC HONS		
JUDEE PETERSON		2014-07-20
JUDITH TAYLOR		2018-02-01
Jane Fulford		2022-09-01
KEITH NORMAN		
Karen Wagg		2025-09-01
LAWRENCE WARD		2013-05-29
MARGARET JOAN POULTER		
MICHAEL SPAULL		2015-09-01
MURIEL PREGNALL		2018-06-17
NEELTJE CHARLES		
Patrick Smith		2023-09-01
Paul Wornell		2019-09-19

Name	Role	Appointed
ROBERT BRIANT		
Rev Agnes Sam		2022-09-01
Rev Brenda Gutberlet		2025-09-01
Rev Heather Simmons		2023-09-01
Rev Stephen Mayo		2018-02-01
Rev Zena Smith		2022-09-01
Roger Smith		2022-09-01
SUSAN ALLUM		
Sheila Smith		2024-09-01
Steve Watson		2023-09-01
Stuart Mann		2025-09-01
TINA GOWERS		
VALERIE SHEILA DOBBIN		
VIVIEN ROBSON BA HONS		2014-08-05
Valerie Ryall		2024-09-01
Wendy Coombes		2015-09-01
William Frank Edmonds		2022-09-01

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

England & Wales - Charity number 1134248

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# Accounts

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**Registered Charity Number 1134248**

**Beds, Essex & Herts District - Circuit Number 34/10**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2025**

**Southend and Leigh Methodist Circuit Office**

**Sutherland Boulevard  
Leigh-on-Sea  
Essex  
SS9 3PT**

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

#### ***Our Mission***

*Through prayer and worship, the reading and study of the Bible; mutual support and fellowship; we seek God's empowering through the Holy Spirit to be his missionary people.*

*We seek in Christian love and service, to reach out to communities in which we are planted and live the Good News of Jesus Christ.*

*'Through our lives and by our prayers – Your Kingdom come.'*

#### **Aims and Organisation**

The Charity's objective is to act as a Resource provider within the areas around the Boroughs of Castle Point and Southend-on-Sea and the Urban District of Rochford for the Methodist Church:

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

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

In practice the organisation and resourcing of:

- ❖ public acts of worship open to members of the church and non-members alike.
- ❖ teaching of Christianity through sermons, courses and small groups.
- ❖ pastoral work including visiting the sick and bereaved.
- ❖ religious assemblies in local schools.
- ❖ provision of Christianity through the staging of events and services.
- ❖ provision of chaplaincy services to the Adventure Island Theme Park.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

#### **Review of the year**

The Circuit for 2024/2025 has continued to share the presence and love of God through its evolving mission, while navigating the ongoing pressures of staffing and resources across our churches and ministries.

#### **Mission and Ministry**

During the year, the Circuit formally adopted both a Circuit Mission Plan and an Environmental Policy, reaffirming our commitment to creation care and to a clear vision for the future across Southend, Castle Point and Rochford. We have focused on supporting individual churches in discerning how their local mission fits within the wider Circuit vision, including plans to launch a Circuit-wide Evangelism Team.

Missionally, the Circuit remains active through initiatives such as Worship Academy, Wholeness and Wellbeing Services, monthly Prayer Meetings, as well as regular Circuit Services and Quiet Days. Each of these provides valuable opportunities for spiritual growth, discipleship, and outreach.

We are grateful that the Elm Road Fund continues to support the employment of three lay missional workers at Highlands, Rayleigh and Rochford. Their reports highlight the remarkable impact of their ministry, especially among children and young people, bringing new life and connection to their communities.

We have also continued to strengthen our Safeguarding practices, ensuring that both Foundational and Advanced training for members and staff are current and regularly reviewed. To make this more efficient, we have streamlined monitoring systems, along with model templates and policies now being rolled out across the Circuit.

#### **Environmental Commitment**

Our Circuit continues to support the Methodist Church's goal of achieving net carbon-zero by 2030. Through the A Rocha Eco Church initiative, churches have been encouraged to reflect on their environmental impact in key areas: Worship and Teaching, Buildings, Land, Community and Global Engagement, and Lifestyle. The Circuit has submitted its Bronze Application, and we are delighted that most churches are now registered - achieving 9 Bronze Awards and 2 Silver Awards to date. The District has agreed to fund Energy Efficiency Surveys (EES) for all churches. The first set was completed during summer 2025, with the next phase due in autumn 2025. These surveys will provide tailored advice on improving energy efficiency, environmental sustainability, and cost management.

#### **Property and Maintenance**

In November 2024, we held a farewell service for Shoeburyness Methodist Church following their missional decision to cease worship. The service was well attended by representatives from across the Circuit. The process of selling the premises began shortly after, and we continue to work with estate agents and solicitors to identify suitable buyers. We hope this process will conclude during the next financial year (2025/2026).

The Circuit continues to maintain its six manse to statutory standards, ensuring regular upkeep and compliance. The Rayleigh Manse remains let, providing additional income for Circuit finances.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

#### **Review of the year (con't)**

##### **The Experience Project**

The Circuit continues to support the Experience Project, based at the Whittingham Mission Centre. Its monthly food pop-ups at Southend Hospital, local schools, care homes and across the Whittingham and Kursaal Estates remain a lifeline to many. Alongside these, the weekly Food-Fun Bank and coffee/games mornings welcome an average of 200 visitors each week. Supporting over 25 charities and local schools within a 15-mile radius, the Project provides essential food parcels, hygiene products and baby supplies. A new partnership formed in 2024 with Prep Kitchen has enabled the distribution of 500–1,000 ready meals weekly to over 1,200 families. In 2024, the Project also launched a Healing Room to address mental health, stress, and anxiety, with monthly sessions throughout 2025. This space offers spiritual and emotional support, allowing participants to find stillness and renewal. We were thrilled that the Project received a High Sheriff's Award from Essex County Council in recognition of its work with vulnerable young people in Southchurch, particularly around drug and gang prevention education.

##### **Events and Developments**

In September 2025, our Circuit had the distinction of hosting District Synod, welcoming delegates from across Bedfordshire, Essex and Hertfordshire. The event ran smoothly, and we received excellent feedback on our hospitality and organisation.

At Thundersley Methodist Church, declining membership prompted a period of prayerful discernment. With the support of a legacy gift, the Burrell Wellbeing Centre was launched in April 2025. Subsequently, the Church Council voted to cease to meet, a decision ratified at the September 2025 Circuit Meeting.

##### **Personnel and Appointments**

We were delighted to celebrate the ordination of Revd Heather Simmons and Revd Agnes Sam at Conference in Telford in August 2025. Many from across the Circuit, along with their families and friends, joined in person or online to share in this joyous occasion. We also welcomed Revd Stephen Mayo as a probationer minister from 1st September 2024, taking pastoral charge of Belfairs, Trinity, and Wesley churches. Our current team includes four full-time Presbyters, one full-time Deacon, one part-time Presbyter, and two part-time administrators, providing administrative cover five days a week.

As we reflect on the past year, we give thanks for God's faithfulness and for the continued dedication of our ministers, lay workers, volunteers, and congregations. Despite challenges, our Circuit continues to grow in faith, service and hope, as we continue to live out God's calling in our communities.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

#### **Circuit Finance Review**

This year's accounts show Circuit finances with a large surplus on general fund, due to property revaluations during the year. Excluding this, the result is a modest £17,650 for general fund. This is partly offset by a deficit on designated funds (from grants awarded). The Experience Project was largely flat overall, reflecting hugely successful grant applications equalled by increased running expenses.

Circuit income is predominantly from the assessments paid by the circuit churches which we gratefully receive in support of Circuit work. Grants were also received to support the Restricted Funds work at Experience Project - Whittingham Mission.

Stipend expenditure increases each financial year, as Methodist conference approves compensation changes for stipends for ministers and salaries for lay staff. Circuit Meeting approves manse maintenance as a priority, including spend to bring the vacated manse to letting standard. Other costs were well controlled and in line with budget. Around 20% of expenditure is the Circuit contribution to the District and Connexion, set centrally.

#### **Fund balances**

As at 31 August 2025 the net assets of the Circuit available for general purposes amounted to £171,636 (2024: £153,985) excluding the funds invested in properties (and the revaluation). Unrestricted CMTF was £6,407 (2024: £6,290), Designated funds totalled £82,330 (2024: £114,822) and Restricted funds (mainly Experience Project) £84,416 (2024: £83,491).

#### **Plans for 2025/26**

A spare manse is now being rented out and this is supporting the income stream of the Circuit. This will ease some financial burden upon churches of inevitable cost increases, when some may be struggling as a result of challenges to income and stretched reserves.

During the course of the year we maintain close review over income and expense for the Experience Project at Whittingham Mission, as it is totally reliant on Grant Funding. Several new initiatives at this project are underway and already delivering significant benefits. This has broadened the activity and range of funding possibilities available to support this.

#### **Reserves Policy**

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

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

Full name of charity	Methodist Church Southend and Leigh Circuit
Registration Charity Number	1134248
Date of registration	10 February 2010
Main communication address	Circuit Office Sutherland Boulevard Leigh-on-Sea Essex SS9 3PT

The members of the Southend and Leigh Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches. The full membership is shown on pages 23 and 24.

#### Circuit Ministers and Officers

Active Circuit Ministers	Rev Peter Moorhouse (Superintendent) Rev Margaret Deans Rev Norman Hooks Rev Stephen Mayo Deacon Sarah McDowall Rev Agnes Sam Rev Heather Simmons Rev Zena Smith
Circuit Stewards	Mr Ian Lowe Mrs Anne Briant Mr Mike Spaul

The Circuit Finance Officer was Mr Alistair Jenkins and he acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Adrian Nunn FCA
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## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

#### **Public Benefit**

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

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

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

Day to day management of the circuit is undertaken by the Circuit leadership team.

#### **Trustee Training**

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Circuit meeting members as induction to their role as trustees.

#### **Related parties**

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are members of the circuit – Belfairs, Benfleet, Canvey, Chalkwell Park, The Fishermen's Chapel, Hadleigh, Highlands, Hockley and Hawkwell, Rayleigh, Rochford, Thorpe Bay, Thundersley, Trinity, United Methodist Church, Wesley and the Whittingham Mission. There is also a link with Westerly Christian Care Home.

#### **Risk Management**

The major risks have been identified and recorded by the Circuit Administration and the Circuit Finance Officer with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process.

#### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

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

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

- In all these principles we will follow legislation, guidance and recognised good practice
- The Southend and Leigh Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Southend and Leigh Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

#### Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

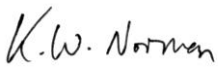
- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

#### Signed on behalf of the Circuit Trustees

Rev Peter Moorhouse  Superintendent Minister

Mr Keith Norman  Trustee (Circuit Meeting Secretary)

Date 28 / 11 / 2025

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT CHARITY COMMISSION REFERENCE NUMBER 1134248**

I report on the accounts of the Methodist Church Southend and Leigh Circuit Charitable Trust for the year ended 31<sup>st</sup> August 2025.

**Responsibilities and basis of report**

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination and I believe that:

- Accounting records were kept in respect of the Trust as required by section 130 of the Act.
- The accounts accord with those records.
- The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Mr Adrian Nunn

Date 27/11/25

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Financial statements for the year ended 31 August 2025**

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Statement of Financial Activities (SOFA) for the year ended 31 August 2025**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2024-25
		£	£	£	£	£
<b>Income</b>						
1 Donations and legacies						0
2 Income from monetary investments		7,694	296	3,386		11,376
3 Income from investment properties		26,400				26,400
4 Assessments on Churches	20/1	398,475				398,475
5 Capital Receipts						0
6 Grants received	20/2				82,929	82,929
7 Other charitable income		4,679		529		5,208
<b>8 Total income</b>		<b>437,247</b>	<b>296</b>	<b>3,915</b>	<b>82,929</b>	<b>524,388</b>
<b>Expenditure</b>						
9 Grants and donations		2,720		20,000	-	22,720
10 Salaries and associated costs	20/3	278,010			71,185	349,195
11 Property maintenance	20/4	39,527		9,630	6,416	55,573
12 Connexional assessment & model trust levy		58,411				58,411
13 District Assessment & Levy		13,261	159			13,420
14 Depreciation						0
15 Office expenses	20/5	19,136		1,626	1,645	22,406
16 Other outgoings	20/6	13,682	20		2,758	16,459
<b>17 Total charitable expenditure</b>		<b>424,746</b>	<b>179</b>	<b>31,256</b>	<b>82,004</b>	<b>538,185</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on properties	20/8	900,000				
<b>20 Net income/(expenditure)</b>		<b>912,501</b>	<b>118</b>	<b>-27,341</b>	<b>925</b>	<b>886,202</b>
21 Transfers between funds		5,150	-	5,150		0
22 Other gains/(losses)						
<b>23 Net movement in funds</b>		<b>917,651</b>	<b>118</b>	<b>-32,491</b>	<b>925</b>	<b>886,202</b>
24 Total funds brought forward		2,396,485	6,290	114,822	83,491	2,601,088
<b>25 Total funds carried forward</b>	20/12	<b>3,314,136</b>	<b>6,407</b>	<b>82,330</b>	<b>84,416</b>	<b>3,487,290</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24
		£	£	£	£	£
<b>Income</b>						
1 Donations and legacies						0
2 Income from monetary investments		8,853	383	3,715		12,951
3 Income from investment properties		-				0
4 Assessments on Churches	20/1	392,453				392,453
5 Capital Receipts						0
6 Grants received	20/2				184,237	184,237
7 Other charitable income		1,466				1,466
<b>8 Total income</b>		<b>402,772</b>	<b>383</b>	<b>3,715</b>	<b>184,237</b>	<b>591,107</b>
<b>Expenditure</b>						
9 Grants and donations		10,400		7,500	4,094	21,994
10 Salaries and associated costs	20/3	255,374			65,016	320,390
11 Property maintenance	20/4	46,987			57,018	104,005
12 Connexional assessment & model trust levy		54,289				54,289
13 District Assessment & Levy		12,695	154			12,849
14 Depreciation		-				0
15 Office expenses	20/5	10,644			2,939	13,583
16 Other outgoings	20/6	14,511	18		508	15,037
<b>17 Total charitable expenditure</b>		<b>404,900</b>	<b>172</b>	<b>7,500</b>	<b>129,575</b>	<b>542,147</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
<b>20 Net income/(expenditure)</b>		<b>-2,128</b>	<b>211</b>	<b>-3,785</b>	<b>54,662</b>	<b>48,960</b>
21 Transfers between funds						
22 Other gains/(losses)						
<b>23 Net movement in funds</b>		<b>-2,128</b>	<b>211</b>	<b>-3,785</b>	<b>54,662</b>	<b>48,960</b>
24 Total funds brought forward		2,398,613	6,079	118,607	28,829	2,552,128
<b>25 Total funds carried forward</b>	20/12	<b>2,396,485</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>2,601,088</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Balance Sheet as at 31 August 2025**

Southend and Leigh Circuit

		Circuit No 34/10				Totals 2023/24	
Notes to the Accounts		General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Totals 2024/25 £	Totals 2023/24 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	20/7&8	2,592,500				2,592,500	1,892,500
Investment properties	20/7&8	550,000				550,000	350,000
Investments						0	0
<b>Total fixed assets</b>		<b>3,142,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,142,500</b>	<b>2,242,500</b>
<b>Current Assets</b>							
Debtors	20/9	40,872				40,872	31,453
Loans by the Circuit				0		0	0
Investments with TMCP	20/11	15	6,407		54	6,476	6,359
Central Finance Board Deposits	20/11	148,142		82,330	58,929	289,401	218,930
Cash at Bank and in hand	20/11	37,879			25,661	63,540	157,912
<b>Total current assets</b>		<b>226,908</b>	<b>6,407</b>	<b>82,330</b>	<b>84,643</b>	<b>400,289</b>	<b>414,654</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	20/10	55,272			227	55,499	56,066
Grants payable within 2018-19						0	0
<b>Total current liabilities</b>		<b>55,272</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>55,499</b>	<b>56,066</b>
<b>Net current assets/liabilities</b>		<b>171,636</b>	<b>6,407</b>	<b>82,330</b>	<b>84,416</b>	<b>344,790</b>	<b>358,588</b>
<b>Total assets less current liabilities</b>	20/13	<b>3,314,136</b>	<b>6,407</b>	<b>82,330</b>	<b>84,416</b>	<b>3,487,290</b>	<b>2,601,088</b>
<b>Long term liabilities (due after more than one year)</b>							
Loans to the Circuit						0	0
<b>Net assets</b>		<b>3,314,136</b>	<b>6,407</b>	<b>82,330</b>	<b>84,416</b>	<b>3,487,290</b>	<b>2,601,088</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		3,314,136				3,314,136	2,396,485
Circuit Model Trust Fund (Unrestricted)			6,407			6,407	6,290
Designated Funds (Unrestricted)				82,330		82,330	114,822
<b>Total Unrestricted Funds</b>						<b>3,402,874</b>	<b>2,517,596</b>
Restricted Funds					84,416	84,416	83,491
Endowment Funds						0	0
<b>Total Funds</b>		<b>3,314,136</b>	<b>6,407</b>	<b>82,330</b>	<b>84,416</b>	<b>3,487,290</b>	<b>2,601,088</b>

Signed 

Circuit Finance Officer – Mr Alistair Jenkins

Date: 28 / 11 / 2025

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts

##### 1. Basis of accounting and accounting policies

###### i Accounting standard

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

###### ii Public benefit entity

The Methodist Church Southend and Leigh Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

###### iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

###### iv Content

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

###### v FRS 102 SORP 2015

The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

###### vi Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Circuit is a going concern.

###### vii Consolidation

The Circuit has denominational regulatory oversight in respect of work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

###### viii Income recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts (continued)

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”:
- The administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion
- Co-ordinating the payment of salaries to employees of churches within the Circuit.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

#### **ix Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

#### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make the grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

#### **xi VAT**

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

#### **xii Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold residential properties are shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2025, being the properties' market value resulting from a professional valuation undertaken by Haart Estate Agents in 2025. No depreciation is being provided because the trustees consider the current residual value of the properties in their present condition to be not less than the historical cost and, in the absence of any impairment, any depreciation provision for the buildings component of the properties would be immaterial. The Circuit has made use of the deemed cost option on transitioning to FRS102 as outlined above.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts (continued)

##### **xiii Investment Property**

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. There are no such properties at 31 August 2025.

##### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

##### **xv Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against each Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Church in the Circuit. The District remits quarterly to the Methodist Church Fund most of the sum it receives from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for *ad hoc* collections for various funds controlled and administered by the Methodist Church.

##### **xvi Funds**

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

##### **xvii Ministers' manse costs**

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

#### **1. Income from Investment Property**

During the year rental income of gross £0 (net £0) was received.

#### **2. Assessments on Churches**

The Circuit comprises 15 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Assessment on Churches is determined annually and is based as to half on the membership of each Church and half on the income from offerings, Gift Aid and investment income. The Assessment is paid on a quarterly basis in advance and is treated as a creditor in the balance sheet.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts (continued)

#### **3. Pensions**

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

The Connexion accounts for this pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts.

Lay employees are contractually employees are automatically entered into a pension scheme which the Circuit has arranged with the Pensions Trust unless they exercise their right to opt out. This is a defined benefit scheme and the Circuit contributes as employer to this scheme.

#### **4. Cost of Superintendent, Ministers and Trustees**

The Superintendent of the Circuit, the Ministers and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Ministers of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit in kind in the hands of the minister.

#### **5. Payments to trustees**

The Circuit policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they undertake working duties for the Circuit. The Superintendent Minister and other Ministers undertake the primary executive roles within the Circuit. Apart from in their capacity as Superintendent Minister and other Ministers, no other trustee is an employee of the Circuit, nor was paid for work by the Circuit. No expenses were reimbursed to trustees in respect of their duties as trustees.

#### **6. Connexional assessment and levy**

The Connexional Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

#### **7. District Assessment and Levy**

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The levy is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August the previous accounting period.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts (continued)

##### 8. Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £17 (2024 £17)

##### 9. Investment Assets (and Trustees for Methodist Church Purposes)

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing agents who are responsible for the day to day management of trust property. TMCP ensures that, the trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

##### 10. Loans to Churches

Loans to churches within the Circuit which were granted by the trustees are no longer outstanding.

##### 11. Central Finance Board and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church and at Co op Bank plc are all available on demand without loss of interest. Deposits with the CFB are specifically designated to the appropriate funds.

##### 12. Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2025 will be paid during the year to 31 August 2026.

##### 13. Commitments

Grants committed and approved by the trustees but not paid are provided for at the year end. There were no such commitments at 31 August 2025.

##### 14. Unrestricted Funds

###### General Fund

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

###### Circuit Model Trust Fund

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

###### Designated Funds (Unrestricted)

These are funds to serve specific purposes but are not restricted by any document or deed to that purpose alone:

**1 York Road Fund** - to provide interest-free loans to churches within the Circuit to fund maintenance work. Loans are repayable over four years.

**2 Elm Road Fund** – proceeds from Elm Road church sale which are for use in missional work around the circuit.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### Notes to the accounts (continued)

##### 15. Restricted Funds

There is a restricted fund for the Whittingham Mission where donations and grants can be used only for the Whittingham Mission Experience Project.

There is a very small fund of £54 associated with the Rayleigh Church remaining.

##### 16. Related Parties

None of the Circuit trustees made donations direct to the Circuit during the year or in the preceding year. During the year the sum of £1,692 was reimbursed to trustees (2024 - £1,692). All of the Circuit trustees are members of one or another Church within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

##### 17. Volunteer Contribution

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Circuit to value the non-monetary contributions to the Circuit in monetary terms.

##### 18. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2024 – nil)

##### 19. Independent Examiner

Kind volunteer has performed the independent examination this year (2024 – fee £1,200).

The independent examiner has provided no other services during the year.

##### 20. Financial Analysis

1	Circuit assessments
2	Grants received
3	Salaries and associated costs
4	Property Maintenance
5	Office expenses
6	Other outgoings
7	Fixed assets
8	Schedule of manses and investment property
9	Debtors and prepayments
10	Creditors accruals and income in advance
11	Central finance board and bank balances
12	Summary of fund movements
13	Analysis of net assets between funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Notes to the accounts (continued)**

**20/1 Circuit assessments**

<b>Church</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Belfairs	32,334				32,334	33,004
Benfleet	42,703				42,703	43,512
Canvey	18,735				18,735	19,611
Chalkwell Park	25,498				25,498	25,973
Fishermans	9,375				9,375	6,440
Hadleigh	18,626				18,626	16,936
Highlands	26,102				26,102	24,168
Hockley	14,718				14,718	20,024
Rayleigh	45,071				45,071	47,683
Rochford	18,759				18,759	19,164
Thorpe Bay	25,478				25,478	23,592
Thundersley	17,465				17,465	17,640
Trinity	26,500				26,500	19,700
Wesley	45,122				45,122	42,361
UMC	31,989				31,989	32,645
<b>Total</b>	<b>398,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,475</b>	<b>392,453</b>

**20/2 Grants received**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Experience Project Charitable activities				82,929	82,929	184,237
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,929</b>	<b>82,929</b>	<b>184,237</b>

**20/3 Salaries and associated costs**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Stipends	191,340				191,390	165,407
Ministerial Support	0			36,001	36,001	47,916
National Ins / Levy	19,095				19,045	15,740
Pension	36,411				36,411	40,129
Project contractors	0			35,184	35,184	29,015
Admin Salary	30,083				30,083	20,633
Preachers Fees	1,081				1,081	1,550
<b>Total</b>	<b>278,010</b>	<b>0</b>	<b>0</b>	<b>71,185</b>	<b>349,195</b>	<b>320,390</b>

**20/4 Expenditure on properties**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Manse bills	12,399		4,012	0	16,411	22,354
Maintenance	23,734		2,424	812	26,970	73,655
Insurance	3,394		3,194	5,604	12,191	5,567
<b>Total</b>	<b>39,527</b>	<b>0</b>	<b>9,630</b>	<b>6,416</b>	<b>55,573</b>	<b>104,005</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Notes to the accounts (continued)**

**20/5 Office expenses**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2025	Total 2024
General office	8,510			320	8,830	5,280
Telephones	1,409			625	2,034	1,339
Office premises	9,217		1,626	700	11,542	6,964
<b>Total</b>	<b>19,136</b>	<b>0</b>	<b>1,626</b>	<b>1,645</b>	<b>22,406</b>	<b>13,583</b>

**20/6 Other Outgoings**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2025	Total 2024
Ministers' travel	8,762				8,762	8,057
Professional Fees	1,500				1,500	3,117
Sundry	3,420	20		2,758	6,197	3,862
<b>Total</b>	<b>13,682</b>	<b>20</b>	<b>0</b>	<b>2,758</b>	<b>16,459</b>	<b>15,037</b>

**20/7 Fixed Assets & Investment Property**

Description	Manses	Investment Property	Total
<b>Cost or Valuation</b>			
Balance as at 1 September 2024	1,892,500	350,000	2,242,500
Revaluation during 2025	700,000	200,000	900,000
<b>Balance as at 31 August 2025</b>	<b>2,592,500</b>	<b>550,000</b>	<b>3,142,500</b>
<b>Net book value as at 31 August 2025</b>	<b>2,592,500</b>	<b>550,000</b>	<b>3,142,500</b>
Net book value as at 31 August 2024	1,892,500	350,000	2,242,500

**20/8 Schedule of Manses and Investment Property**

	Type	Valuation
633, High Road, Benfleet	Manse	500,000
1, Oakview Close, Leigh-On-Sea	Manse	600,000
259, Eastwood Road, Rayleigh	Investment Property	550,000
33, Church Road, Shoeburyness	Manse	450,000
146, Gainsborough Drive, Westcliff-On-Sea	Manse	475,000
37, Ormonde Gardens, Leigh-On-Sea	Manse	550,000
Wesley Garage and Land	Manse	17,500
<b>Total</b>		<b>3,142,500</b>

A property gain of £900,000 to the unrestricted fund has been recorded in the year.

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**Notes to the accounts (continued)**

**20/9 Debtors and Prepayments**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2025	Total 2024
<b>Debtors</b>						
Due from Churches	19,352				19,352	10,578
Other receivable	0				0	621
<b>Prepayments</b>						
Stipend paid in advance	20,317				20,317	19,266
Other prepayment	1,203				1,203	988
	<b>21,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,520</b>	<b>20,254</b>
<b>Total</b>	<b>40,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,872</b>	<b>31,453</b>

**20/10 Creditors, Accruals and Income in Advance**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2025	Total 2024
<b>Income in Advance</b>						
Assessment paid in advance	43,878				43,878	50,574
<b>Creditors and Accruals</b>						
Property related	7,055			227	7,282	4,248
HMRC (lay pay)	3,619				3,619	
Other / expenses	759				759	1,034
<b>Total</b>	<b>55,272</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>55,499</b>	<b>56,066</b>

**20/11 Bank Balances**

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2025	Total 2024
TMCP Trustee Account	15	6,407		54	6,476	6,359
Central Finance Board	148,142		82,330	58,929	289,401	218,930
Co Op (formerly HSBC)	37,789			25,661	63,540	157,912
<b>Total</b>	<b>186,036</b>	<b>6,407</b>	<b>82,330</b>	<b>84,643</b>	<b>383,201</b>	<b>383,201</b>

**20/12 Summary of Fund Movements**

Fund	Balance 31.08.24	Income	Expenditure	Transfers	Gains	Balance 31.08.25
General Fund	2,396,485	437,247	424,746	5,150	900,000	3,314,136
Model Trust Fund	6,290	296	180	0	0	6,407
Designated Funds:	48,100	0	20,000	(5,150)	0	22,950
1 Elm Road Fund						
2 York Road Fund	66,722	3,386	0	0	0	70,107
3 Shoebury church	0	529	11,256	0	0	(10,727)
<b>Total Unrestricted Funds</b>	<b>2,517,597</b>	<b>441,458</b>	<b>456,181</b>	<b>0</b>	<b>900,000</b>	<b>3,402,874</b>
Experience Project	83,437	82,929	82,004	0	0	84,362
Rayleigh Road	54	0	0	0	0	54
<b>Total Restricted</b>	<b>83,491</b>	<b>82,929</b>	<b>82,004</b>	<b>0</b>	<b>0</b>	<b>84,416</b>
<b>Total Funds</b>	<b>2,601,088</b>	<b>524,388</b>	<b>538,185</b>	<b>0</b>	<b>900,000</b>	<b>3,487,290</b>

**20/13 Analysis of Net Assets between Funds**

This split is explicitly set out on the face of balance sheet.

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

**APPENDIX I**

**Current Circuit Meeting Membership as at the date of this report**

<b>Ministers</b>	Rev Peter Moorhouse (Superintendent)
	Rev Margaret Deans (Supernumerary)
	Rev Stephen Mayo
	Deacon Sarah McDowall
	Rev Agnes Sam
	Rev Heather Simmons
	Rev Zena Smith**
<b>Circuit Stewards</b>	Mrs Anne Briant
	Mr Ian Lowe**
	Mr Michael Spaul
<b>Other Circuit Officers</b>	Mrs Valerie Dobbin (Action for Children)
	Ms Judith Taylor (Safeguarding Officer)
	Miss Anne Lane (Connexional Funds Treasurer)
	Mrs Jane Fulford (Local Preachers' Secretary)
	Mr Keith Norman** (Circuit Meeting Secretary)
<b>Church Representatives</b>	
<b>Belfairs</b>	Mrs Tina Gowers
	Mrs Neeltje Charles
<b>Benfleet</b>	Mrs Diane Norton**
	Mrs Val Ryall**
<b>Canvey Island</b>	Mrs Catherine Turner
	Mrs Eva Hayes
<b>Chalkwell Park</b>	Mr Lawrence Ward
	Mrs Susan Allum

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

<b>Hadleigh</b>	Miss Claire Gunn Mrs Judee Peterson
<b>Highlands</b>	Mr Donald Mayes Mr Steve Watson Mr William Frank Edmonds
<b>Hockley</b>	Mrs Muriel Pregnall Mr Patrick Smith Mrs Anne Sains
<b>Fishermen's Chapel</b>	Mrs Sheila Smith Mr Roger Smith** Mr Paul Wornell
<b>Rayleigh</b>	VACANT
<b>Rochford</b>	Mrs Carole Glendenning Mrs Heather Sims Mr Bruce Glendenning
<b>Thorpe Bay</b>	Mrs Angela Merenda Miss Margaret Poulter**
<b>Thundersley</b>	Mrs Linda King
<b>Trinity</b>	Mrs Viv Robson**
<b>United MC</b>	Mr Alan Sambridge Mrs Wendy Coombes Mr Robert Briant
<b>Wesley</b>	Mrs Gabrielle Greenway**

\*\* Indicates a Trustee serving in more than one capacity

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

#### APPENDIX II

##### GLOSSARY OF TERMS

<b>CFB:</b>	Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for the Methodist Church in Great Britain and provides investment advice to those entities.
<b>Church:</b>	a group of members from fewer than 10 to more than 90
<b>Circuit:</b>	a group of Methodist Churches near each other, typically between 10 and 20
<b>Circuit Meeting:</b>	The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.
<b>CLT</b>	Circuit Leadership Team which comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurers
<b>CMTF:</b>	Circuit Model Trust Fund
<b>Connexion:</b>	The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.
<b>Connexional Funds:</b>	The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
<b>District:</b>	a group of contiguous Circuits, usually between 15 and 30
<b>DAF:</b>	District Advance Fund
<b>FRS:</b>	Financial reporting Standard
<b>HMRC:</b>	Her Majesty's Revenue and Customs
<b>Lay Employees:</b>	Personnel employed by the Circuit on generally accepted commercial employment terms.
<b>MMPS:</b>	Methodist Ministers' Pension Scheme
<b>PASLEMC:</b>	Pensions and Assurance Scheme for Lay Employees of the Methodist Church
<b>Pensions Trust:</b>	The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees
<b>Presbyters</b>	Probationer or Ordained Methodist Ministers (including the Superintendent) who have pastoral and administrative responsibility for the Churches within the Circuit
<b>SOFA:</b>	Statement of Financial Activities
<b>SORP:</b>	Statement of Recommended Practice
<b>TMCP:</b>	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

England & Wales - Charity number 1134248

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# Accounts

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**Registered Charity Number 1134248**

**Beds, Essex & Herts District - Circuit Number 34/10**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**Southend and Leigh Methodist Circuit Office**

**Sutherland Boulevard  
Leigh-on-Sea  
Essex  
SS9 3PT**

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

#### ***Our Mission***

*Through prayer and worship, the reading and study of the Bible; mutual support and fellowship; we seek God's empowering through the Holy Spirit to be his missionary people.*

*We seek in Christian love and service, to reach out to communities in which we are planted and live the Good News of Jesus Christ.*

*'Through our lives and by our prayers – Your Kingdom come.'*

#### **Aims and Organisation**

The Charity's objective is to act as a Resource provider within the areas around the Boroughs of Castle Point and Southend-on-Sea and the Urban District of Rochford for the Methodist Church:

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

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

In practice the organisation and resourcing of:

- ❖ public acts of worship open to members of the church and non-members alike.
- ❖ teaching of Christianity through sermons, courses and small groups.
- ❖ pastoral work including visiting the sick and bereaved.
- ❖ religious assemblies in local schools.
- ❖ provision of Christianity through the staging of events and services.
- ❖ provision of chaplaincy services to the Adventure Island Theme Park.

#### **Review of the year**

The Circuit for 2023/2024 has continued to seek to share the presence and love of God in its ever-developing mission, as it contends with financial pressures across the churches and impact of increased energy bills that affect society at large.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

#### **Review of the year (con't)**

Revision to stationing and sections had to be finalised this year to account for changes in staffing and changes in the churches themselves, from 2024/2025. Part of this was the decision UMC Church Council took to cease worship at its Shoeburyness site, and sell the premises. Circuit Meeting ratified UMC ceasing worship at Shoebury from November 2024, closing and reselling the Shoebury site in order to focus ministry and mission at the Great Wakering site. UMC reflected that they were not closing a church but rather a site. This came out of Mission Planning; Shoebury town is served by many other churches, and Shoebury Methodist had over the years not found its identity and fulfilled its mission as far as it was able. Circuit gave thanks for the mission and ministry of Shoebury Methodist Church over the years.

Our Circuit collectively undertook EDI (Equality, Diversity and Inclusion) and Unconscious Bias Training at the beginning of the year, designed to support the discipleship and mission of Methodism and enrich the life of the Church. Over 100 members of our Circuit from all churches received training.

Having celebrated its 10<sup>th</sup> Anniversary, Worship Academy, designed to encourage and support Local Preachers and Worship Leaders, as well as extended to all in church life, has continued each month with speakers from various backgrounds and experiences. Monthly Prayer Breakfasts on Zoom and quarterly Wholeness and Wellbeing Services have continued. Circuit Services also provide fellowship and unity, celebrating key moments in our Circuit's history and life.

We were able to celebrate 75 years of the Westerley Christian Care Home in Westcliff, holding services of thanksgiving and supporting a cycle ride raising funds for LWPHomes.

A number of our churches this year took part in A Rocha Eco Awards, attaining 5 Bronze Awards and a Silver Award. The Methodist Church's plan is to reach net carbon-zero by 2030. A Rocha is an online survey that encourages churches to review what they are doing for the environment locally, nationally and globally, centred around keys areas: Worship and Teaching, Buildings, Land, Community and Global Engagement, Lifestyle. Circuit agreed to support churches financially in having EPCs / RRs completed (Energy Performance Certificates / Recommendation Reports), four churches have so far had this done. They give guidance and advice on how energy efficient and environmentally friendly the buildings currently are, and how they can be improved and at what cost.

The Circuit continues to support the Experience Project, which continues to go from strength to strength. The Project is based on the Bournes Green Estate in Southend, the most deprived and socially challenged area of the Borough. It has built solid relationships with the community via the provision of food and technologically advanced youth work, shifting to tackling mental health and well-being, now having over 20 partners, including Southend Hospital, local schools, care homes and many other charities. It is supplemented by provision of food from Ocado on a weekly basis and secures regular short and long-term grant funding for its capital and revenue needs. The work operates out of the Whittingham Avenue site, within the estate, and has been formally recognised as a Mission Centre within the Circuit. It's mission and work has been recognised in awards from public bodies, and the installation of solar panels at Whittingham as part of their net-carbon initiative has been a highlight.

The Circuit has continued with its programme to keep its 6 manses up to statutory and legal code, and embarked on completing quinquennial requirements to ensure they were fit-for purpose. In particular a lot of resources were used for Rayleigh Manse with a view to it being let in 2024/2025.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

#### **Review of the year (con't)**

On the 1<sup>st</sup> September 2023 we were delighted to welcome Rev Heather Simmons who has pastoral charge of Fisherman's Chapel and Highlands Church. Pastor Stephen Mayo completed his training to be received in the presbyteral order of Methodism so we were equally delighted to see him return as Rev Stephen Mayo on 1<sup>st</sup> September 2024, taking pastoral charge of Belfairs, Trinity and Wesley churches. Rev Dr Calvin Samuel completed his stationing appointment in our Circuit and transferred out 31<sup>st</sup> August 2024. Our Superintendent Rev Peter Moorhouse took sabbatical from May to August 2024, and Rev Zena Smith was Acting Superintendent during this period. We have two part-time administrators, which gives administrative cover five-days a week, alongside four full-time Methodist Presbyters, one full-time Deacon, and a part-time Presbyter, completing the staff picture. Two Circuit Invitation Committees took place this year, with the result to re-invite our Superintendent for a further 5 years and our Deacon for a further 3 years.

#### **Circuit Finance Review**

This year's accounts show Circuit finances with a broadly flat net result; income largely equalling expenses. A surplus was generated by the Experience Project, reflecting grant funding received in advance of related expenses.

Circuit income is predominantly from the assessments paid by the circuit churches which we gratefully receive in support of Circuit work. Grants were also received to support the Restricted Funds work at Experience Project - Whittingham Mission.

Stipend expenditure increases each financial year, as Methodist conference approves compensation changes for stipends for ministers and salaries for lay staff. Circuit Meeting approves manse maintenance as a priority, with extra spend to bring the vacated manse up to letting standard. Other costs were well controlled and in line with budget. Over 20% of expenditure is the Circuit contribution to the District and Connexion, set centrally.

#### **Fund balances**

As at 31 August 2024 the net assets of the Circuit available for general purposes amounted to £2,396,485 (2023: 2,398,613) excluding the funds invested in properties. Unrestricted CMTF was £6,290 (2023: £6,079), Designated funds totalled £114,822 (2023: £118,607) and Restricted funds (mainly Experience Project) £83,491 (2023: £28,829).

#### **Plans for 2024/25**

Circuit financial plans for the coming year had been prepared on the basis that the current staffing will be reduced by one minister's departure. A manse has been prepared for rental and as of the new year is let, so this will support the income stream of the Circuit. This will ease some financial burden upon churches of inevitable cost increases, when some may be struggling as a result of challenges to income and stretched reserves.

During the course of the year we maintain close review over income and expense for the Experience Project at Whittingham Mission, as it is totally reliant on Grant Funding. Several new initiatives at this project are underway and already delivering significant benefits. This has broadened the activity and range of funding possibilities available to support this.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of six months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. However, the financial results for the past three years mean that this has not been maintained.

#### Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

Full name of charity	Methodist Church Southend and Leigh Circuit
Registration Charity Number	1134248
Date of registration	10 February 2010
Main communication address	Circuit Office Sutherland Boulevard Leigh-on-Sea Essex SS9 3PT

The members of the Southend and Leigh Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches. The full membership is shown on pages 23 and 24.

#### Circuit Ministers and Officers

Active Circuit Ministers	Rev Peter Moorhouse (Superintendent) Rev Margaret Deans Rev Norman Hooks Pastor Stephen Mayo (Rev from 1st September 2024) Deacon Sarah McDowall Rev Agnes Sam Rev Dr Calvin Samuel (left appointment 31st August 2024) Rev Heather Simmons (appointed 1st September 2023) Rev Zena Smith
Circuit Stewards	Mr Ian Lowe Mrs Anne Briant Mr Mike Spaul

The Circuit Finance Officer was Mr Alistair Jenkins and he acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Sandeep Shah FCCA Leadernans Accountants St Christopher House, Ridge Road Letchworth Garden City. SG6 1PT
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#### Public Benefit

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

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

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

The governing document for the circuit is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD)

Day to day management of the circuit is undertaken by the Circuit leadership team.

#### **Trustee Training**

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Circuit meeting members as induction to their role as trustees.

#### **Related parties**

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are members of the circuit – Belfairs, Benfleet, Canvey, Chalkwell Park, The Fishermen's Chapel, Hadleigh, Highlands, Hockley and Hawkwell, Rayleigh, Rochford, Thorpe Bay, Thundersley, Trinity, United Methodist Church, Wesley and the Whittingham Mission. There is also a link with Westerly Christian Care Home.

#### **Risk Management**

The major risks have been identified and recorded by the Circuit Administration and the Circuit Finance Officer with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process.

#### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosure and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Safeguarding (Cont'd)

- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice
- The Southend and Leigh Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Southend and Leigh Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

#### Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

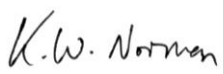
- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

#### Signed on behalf of the Circuit Trustees

Rev Peter Moorhouse  Superintendent Minister

Mr Keith Norman  Trustee (Circuit Meeting Secretary)

Date 03/01/2025

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT CHARITY COMMISSION REFERENCE NUMBER 1134248

I report on the accounts of the Methodist Church Southend and Leigh Circuit Charitable Trust for the year ended 31<sup>st</sup> August 2024.

#### Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

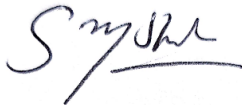
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination and I believe that:

- Accounting records were kept in respect of the Trust as required by section 130 of the Act.
- The accounts accord with those records.
- The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Sandeep Shah FCCA  
Leadernans Accountants  
St Christopher House, Ridge Road  
Letchworth Garden City. SG6 1PT

6 January 2025

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

**Financial statements for the year ended 31 August 2024**

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Total 2023-24
		£	£	£	£	£
<b>Income</b>						
1 Donations and legacies						0
2 Income from monetary investments		8,853	383	3,715		12,951
3 Income from investment properties		-				0
4 Assessments on Churches	20/1	392,453				392,453
5 Capital Receipts						0
6 Grants received	20/2				184,237	184,237
7 Other charitable income		1,466				1,466
<b>8 Total income</b>		<b>402,772</b>	<b>383</b>	<b>3,715</b>	<b>184,237</b>	<b>591,107</b>
<b>Expenditure</b>						
9 Grants and donations		10,400		7,500	4,094	21,994
10 Salaries and associated costs	20/3	255,374			65,016	320,390
11 Property maintenance	20/4	46,987			57,018	104,005
12 Connexional assessment & model trust levy		54,289				54,289
13 District Assessment & Levy		12,695	154			12,849
14 Depreciation		-				0
15 Office expenses	20/5	10,644			2,939	13,583
16 Other outgoings	20/6	14,511	18		508	15,037
<b>17 Total charitable expenditure</b>		<b>404,900</b>	<b>172</b>	<b>7,500</b>	<b>129,575</b>	<b>542,147</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
<b>20 Net income/(expenditure)</b>		<b>-2,128</b>	<b>211</b>	<b>-3,785</b>	<b>54,662</b>	<b>48,960</b>
21 Transfers between funds						
22 Other gains/(losses)						
<b>23 Net movement in funds</b>		<b>-2,128</b>	<b>211</b>	<b>-3,785</b>	<b>54,662</b>	<b>48,960</b>
24 Total funds brought forward		2,398,613	6,079	118,607	28,829	2,552,128
<b>25 Total funds carried forward</b>	20/12	<b>2,396,485</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>2,601,088</b>

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2022-23
		£	£	£	£	£
<b>Income</b>						
1	Donations and legacies	0	0	0	0	0
2	Income from monetary investments	6,464	123	2,382	0	8,969
3	Income from investment properties	0	0	0	0	0
4	Assessments on Churches	20/1 392,580	0	0	0	392,580
5	Capital Receipts	0	0	0	0	0
6	Grants Received	20/2 39,097	0	0	66,550	105,647
7	Other charitable income	0	0	0	0	0
8	<b>Total income</b>	<b>438,141</b>	<b>123</b>	<b>2,382</b>	<b>66,550</b>	<b>507,196</b>
<b>Expenditure</b>						
9	Grants and donations	0	0	7,910	0	7,910
10	Salaries and associated costs	20/3 259,465	0	0	36,185	295,650
11	Property maintenance	73,655	0	0	0	73,655
12	Connexional assessment & model trust levy	50,500	0	0	0	50,500
13	District Assessment & Levy	12,692	153	0	0	12,845
14	Depreciation	1,125	0	0	0	1,125
15	Office expenses	20/4 6,898	17	0	0	6,915
16	Other outgoings	20/5 33,891	0	0	31,877	65,768
17	<b>Total expenditure</b>	<b>438,226</b>	<b>170</b>	<b>7,910</b>	<b>68,062</b>	<b>514,368</b>
18	Gains/(losses) on monetary investments					
19	Gains/(losses) on investment properties					
20	<b>Net Income/(expenditure)</b>	<b>(85)</b>	<b>(47)</b>	<b>(5,528)</b>	<b>(1,512)</b>	<b>(7,172)</b>
123	Transfers between funds	0	0	0	0	0
22	Other gains/(losses)	0	0	0	0	0
23	<b>Net movement in funds</b>	<b>(85)</b>	<b>(47)</b>	<b>(5,528)</b>	<b>(1,512)</b>	<b>(7,172)</b>
24	Total funds brought forward	2,398,698	6,126	124,135	30,341	2,559,300
25	<b>Total funds carried forward</b>	<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

**Balance Sheet as at 31 August 2024**

Southend and Leigh Circuit							Circuit No	34/10	Totals
	Notes to the	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2023/24		Totals 2022/23	
	Accounts	£	£	£	£	£		£	
<b>Fixed Assets</b>									
Circuit Manses & Equipment	20/7&8	2,242,500				2,242,500		2,242,500	
Investment properties	20/7&8					0		0	
Investments						0		0	
<b>Total fixed assets</b>		<b>2,242,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,242,500</b>		<b>2,242,500</b>	
<b>Current Assets</b>									
Debtors	20/9	31,453				31,453		31,722	
Loans by the Circuit					0	0		7,544	
Investments with TMCP	20/11	15	6,290		54	6,359		6,133	
Central Finance Board Deposits	20/11	104,108		114,822		218,930		269,371	
Cash at Bank and in hand	20/11	71,371			86,541	157,912		51,018	
<b>Total current assets</b>		<b>206,947</b>	<b>6,290</b>	<b>114,822</b>	<b>86,595</b>	<b>414,654</b>		<b>365,788</b>	
<b>Current liabilities</b>									
Creditors (due in under 1 year)	20/10	52,962			3,104	56,066		56,160	
Grants payable within 2018-19						0		0	
<b>Total current liabilities</b>		<b>52,962</b>	<b>0</b>	<b>0</b>	<b>3,104</b>	<b>56,066</b>		<b>56,160</b>	
<b>Net current assets/liabilities</b>		<b>153,985</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>358,588</b>		<b>309,628</b>	
<b>Total assets less current liabilities</b>	<b>20/13</b>	<b>2,396,485</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>2,601,088</b>		<b>2,552,128</b>	
<b>Long term liabilities (due after more than one)</b>									
Grants payable after 2018-19						0		0	
Loans to the Circuit						0		0	
<b>Net assets</b>		<b>2,396,485</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>2,601,088</b>		<b>2,552,128</b>	
<b>Funds of the Circuit</b>									
General Fund (Unrestricted)		2,396,485				2,396,485		2,398,613	
Circuit Model Trust Fund (Unrestricted)			6,290			6,290		6,079	
Designated Funds (Unrestricted)				114,822		114,822		118,607	
<b>Total Unrestricted Funds</b>						<b>2,517,596</b>		<b>2,523,299</b>	
Restricted Funds					83,491	83,491		28,829	
Endowment Funds						0		0	
<b>Total Funds</b>		<b>2,396,485</b>	<b>6,290</b>	<b>114,822</b>	<b>83,491</b>	<b>2,601,088</b>		<b>2,552,128</b>	

Signed

Circuit Treasurer

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts

##### 1. Basis of accounting and accounting policies

###### i Accounting standard

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

###### ii Public benefit entity

The Methodist Church Southend and Leigh Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

###### iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

###### iv Content

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

###### v FRS 102 SORP 2015

The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

###### vi Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Circuit is a going concern.

###### vii Consolidation

The Circuit has denominational regulatory oversight in respect of work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

###### viii Income recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts (continued)

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”:
- The administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion
- Co-ordinating the payment of salaries to employees of churches within the Circuit.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

#### **ix Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

#### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make the grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

#### **xi VAT**

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

#### **xii Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold residential properties are shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being the properties' market value resulting from a professional valuation undertaken by RONA in 2015 and subsequently adjusted up to and including 31 August 2024 or, if acquired after that date, at the costs at the date of acquisition. No depreciation is being provided because the trustees consider the current residual value of the properties in their present condition to be not less than the historical cost and, in the absence of any impairment, any depreciation provision for the buildings component of the properties would be immaterial. The Circuit has made use of the deemed cost option on transitioning to FRS102 as outlined above.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts (continued)

##### **xiii Investment Property**

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. There are no such properties at 31 August 2024.

##### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

##### **xv Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against each Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Church in the Circuit. The District remits quarterly to the Methodist Church Fund most of the sum it receives from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for *ad hoc* collections for various funds controlled and administered by the Methodist Church.

##### **xvi Funds**

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

##### **xvii Ministers' manse costs**

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

#### **1. Income from Investment Property**

During the year rental income of gross £0 (net £0) was received.

#### **2. Assessments on Churches**

The Circuit comprises 15 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Assessment on Churches is determined annually and is based as to half on the membership of each Church and half on the income from offerings, Gift Aid and investment income. The Assessment is paid on a quarterly basis in advance and is treated as a creditor in the balance sheet.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts (continued)

#### 3. Pensions

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

The Connexion accounts for this pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts.

Lay employees are contractually employees are automatically entered into a pension scheme which the Circuit has arranged with the Pensions Trust unless they exercise their right to opt out. This is a defined benefit scheme and the Circuit contributes as employer to this scheme.

#### 4. Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit in kind in the hands of the minister.

#### 5. Payments to trustees

The Circuit policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they have been requested to undertake certain activities for the Circuit. The Superintendent Minister and other presbyters undertake the primary executive roles within the Circuit. Apart from in their capacity as Superintendent Minister and other presbyters, no other trustee is an employee of the Circuit, nor was paid for work by the Circuit. Also, no expenses were reimbursed to trustees in respect of trustee duties.

#### 6. Connexional assessment and levy

The Connexional Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

#### 7. District Assessment and Levy

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The levy is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August the previous accounting period.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts (continued)

##### 8. Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £17 (2023 £17)

##### 9. Investment Assets (and Trustees for Methodist Church Purposes)

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing agents who are responsible for the day to day management of trust property. TMCP ensures that, the trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

##### 10. Loans to Churches

Loans to churches within the Circuit which were granted by the trustees are no longer outstanding.

##### 11. Central Finance Board and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church and at Co op Bank plc are all available on demand without loss of interest. Deposits with the CFB are specifically designated to the appropriate funds.

##### 12. Creditors, Accruals and Income in Advance

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

##### 13. Commitments

Grants committed and approved by the trustees but not paid are provided for at the year end. There were no such commitments at 31 August 2024.

##### 14. Unrestricted Funds

###### General Fund

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

###### Circuit Model Trust Fund

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

###### Designated Funds (Unrestricted)

These are funds to serve specific purposes but are not restricted by any document or deed to that purpose alone:

**1 York Road Fund** - to provide interest-free loans to churches within the Circuit to fund maintenance work. Loans are repayable over four years.

**2 Elm Road Fund** – proceeds from Elm Road church sale which are for use in missional work around the circuit.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### Notes to the accounts (continued)

##### 15. Restricted Funds

There is a restricted fund for the Whittingham Mission where donations and grants can be used only for the Whittingham Mission Experience Project.

There is a very small fund of £54 associated with the Rayleigh Church remaining.

##### 16. Related Parties

None of the Circuit trustees made donations direct to the Circuit during the year or in the preceding year. During the year the sum of £1,692 was reimbursed to trustees (2023 - £1,497). All of the Circuit trustees are members of one or another Church within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

##### 17. Volunteer Contribution

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Circuit to value the non-monetary contributions to the Circuit in monetary terms.

##### 18. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2023 – nil)

##### 19. Independent Examiner

A fee of £1,200 is associated with the independent examination (previously on a voluntary basis 2023 - £0).

The independent examiner has provided no other services during the year.

##### 20. Financial Analysis

1	Circuit assessments
2	Grants received
3	Salaries and associated costs
4	Property Maintenance
5	Office expenses
6	Other outgoings
7	Fixed assets
8	Schedule of manses and investment property
9	Debtors and prepayments
10	Creditors accruals and income in advance
11	Central finance board and bank balances
12	Summary of fund movements
13	Analysis of net assets between funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

**Notes to the accounts (continued)**

**20/1 Circuit assessments**

<b>Church</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Belfairs	33,004				33,004	33,720
Benfleet	43,512				43,512	44,400
Canvey	19,611				19,611	20,040
Chalkwell Park	25,973				25,973	24,120
Fishermans	6,440				6,440	5,100
Hadleigh	16,936				16,936	17,280
Highlands	24,168				24,168	24,540
Hockley	20,024				20,024	18,540
Rayleigh	47,683				47,683	47,700
Rochford	19,164				19,164	19,560
Thorpe Bay	23,592				23,592	21,840
Thundersley	17,640				17,640	18,000
Trinity	19,700				19,700	21,480
Wesley	42,361				42,361	42,900
UMC	32,645				32,645	33,360
<b>Total</b>	<b>392,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,453</b>	<b>392,580</b>

**20/2 Grants received**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Experience Project				184,237	184,237	66,550
Maintain Manse	0				0	39,097
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,237</b>	<b>184,237</b>	<b>106,647</b>

**20/3 Salaries and associated costs**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Stipends	165,407				165,407	133,697
Ministerial Support	11,915			36,001	47,916	53,165
National Ins / Levy	15,740				15,740	17,758
Pension	40,129				40,129	37,834
Project contractors	0			29,015	29,015	36,195
Admin Salary	20,633				20,633	16,411
Preachers Fees	1,550				1,550	600
<b>Total</b>	<b>255,374</b>	<b>0</b>	<b>0</b>	<b>65,016</b>	<b>320,390</b>	<b>295,650</b>

**20/4 Expenditure on properties**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Manse bills	22,354			0	22,354	14,626
Maintenance	21,695			54,388	73,655	73,539
Insurance	2,938			2,630	5,567	5,488
<b>Total</b>	<b>46,987</b>	<b>0</b>	<b>0</b>	<b>57,018</b>	<b>104,005</b>	<b>93,653</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

**Notes to the accounts (continued)**

**20/5 Office expenses**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
General office	5,280				5,280	1,846
Telephones	1,339				1,339	1,225
Office premises	4,026			2,938	6,964	3,844
<b>Total</b>	<b>10,645</b>	<b>0</b>	<b>0</b>	<b>2,938</b>	<b>13,583</b>	<b>6,915</b>

**20/6 Other Outgoings**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
Ministers' travel	8,057				8,057	6,162
Training	3,117				3,117	3,664
Sundry	3,337	18		508	3,862	55,942
<b>Total</b>	<b>14,511</b>	<b>18</b>	<b>0</b>	<b>508</b>	<b>15,037</b>	<b>65,768</b>

**20/7 Fixed Assets**

Description	Manses	Total
<b>Cost or Valuation</b>		
Balance as at 1 September 2023	2,242,500	2,242,500
<b>Balance as at 31 August 2024</b>	<b>2,242,500</b>	<b>2,242,500</b>
<b>Depreciation</b>		
Balance as at 1 September 2023	0	0
Charge for the year	0	0
<b>Balance as at 31 August 2024</b>	<b>0</b>	<b>0</b>
<b>Net book value as at 31 August 2024</b>	<b>2,242,500</b>	<b>2,242,500</b>
Net book value as at 31 August 2023	2,242,500	2,242,500

**20/8 Schedule of Manses and Investment Property**

	Type	Valuation
633, High Road, Benfleet	Manse	350,000
1, Oakview Close, Leigh-On-Sea	Manse	390,000
259, Rayleigh Road, Rayleigh	Manse	350,000
33, Church Road, Shoeburyness	Manse	310,000
146, Gainsborough Drive, Westcliff-On-Sea	Manse	395,000
37, Ormonde Gardens, Leigh-On-Sea	Manse	430,000
Wesley Garage and Land	Manse	17,500
<b>Total</b>		<b>2,242,500</b>

Post year end, Rayleigh Manse was vacated by the minister and for future years will be treated as an investment property.

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

**Notes to the accounts (continued)**

**20/9 Debtors and Prepayments**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
<b>Debtors</b>						
Due from Churches	10,578				10,578	9,410
Other receivable	621				621	2,500
	<b>11,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,199</b>	<b>11,910</b>
<b>Prepayments</b>						
Stipend paid in advance	19,266				19,266	18,942
Other prepayment	988				988	870
	<b>20,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,254</b>	<b>19,812</b>
<b>Total</b>	<b>31,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,453</b>	<b>31,722</b>

**20/10 Creditors, Accruals and Income in Advance**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
<b>Income in Advance</b>						
Assessment paid in advance	50,574				50,574	48,738
<b>Creditors and Accruals</b>						
Property related	1,144			3,104	4,248	221
Other / expenses	1,034				1,034	7,422
<b>Total</b>	<b>52,962</b>	<b>0</b>	<b>0</b>	<b>3,104</b>	<b>56,066</b>	<b>56,160</b>

**20/11 Central Finance Board and Bank Balances**

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
TMCP Trustee Account	15	6,290		54	6,359	6,133
Central Finance Board	104,108		114,822		218,930	269,371
Co Op (formerly HSBC)	71,371			86,541	157,912	51,018
<b>Total</b>	<b>175,494</b>	<b>6,290</b>	<b>114,822</b>	<b>86,595</b>	<b>383,201</b>	<b>326,522</b>

**20/12 Summary of Fund Movements**

Fund	Balance 01.09.23	Income	Expenditure	Transfers	Balance 31.08.24
General Fund	2,398,613	402,772	404,900	0	2,396,485
Designated unrestricted:	6,079	383	172	0	6,290
1 Model Trust Fund					
2 Elm Road Fund	55,600	0	7,500	0	48,100
York Road Fund	63,007	3,715	0	0	66,722
<b>Total Unrestricted Funds</b>	<b>2,523,299</b>	<b>406,870</b>	<b>412,571</b>	<b>0</b>	<b>2,517,597</b>
Experience Project	28,775	184,237	129,574	0	83,437
Rayleigh Road	54	0	0	0	54
<b>Total Restricted</b>	<b>28,829</b>	<b>184,237</b>	<b>129,574</b>	<b>0</b>	<b>83,491</b>
<b>Total Funds</b>	<b>2,552,128</b>	<b>591,107</b>	<b>542,146</b>	<b>0</b>	<b>2,601,088</b>

**20/13 Analysis of Net Assets between Funds**

This split is explicitly set out on the face of balance sheet.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### APPENDIX I

##### Current Circuit Meeting Membership as at the date of this report

**Ministers**

Rev Peter Moorhouse (Superintendent)  
Rev Margaret Deans (Supernumerary with pastoral oversight)  
Pastor Stephen Mayo (Rev from 1st September 2024)  
Deacon Sarah McDowall  
Rev Agnes Sam  
Rev Heather Simmons (appointed 1st September 2023)  
Rev Zena Smith \*\*

**Circuit Stewards**

Mrs Anne Briant  
Mr Ian Lowe\*\*  
Mr Mike Spaul\*\*

**Other Circuit Officers**

Mrs Val Dobbin (Action for Children)  
Ms Judith Taylor\*\* (Safeguarding Officer)  
Miss Anne Lane (Connexional Funds Treasurer)  
Mrs Jane Fulford (Local Preachers' Secretary)  
Mr Keith Norman\*\* (Circuit Meeting Secretary)

##### Church Representatives

**Belfairs**

Mrs Tina Gowers  
Mrs Neeltje Charles

**Benfleet**

Mrs Diane Norton\*\*  
Mrs Val Ryall\*\*

**Canvey Island**

Mrs Cathy Turner  
Mrs Eva Hayes

**Chalkwell Park**

Mr Laurie Ward  
Mrs Sue Allum

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

<b>Hadleigh</b>	Miss Claire Gunn Mrs Judee Peterson
<b>Highlands</b>	Mr Donald Mayes Mr Steve Watson Mr Frank Edmonds
<b>Hockley</b>	Mrs Muriel Pregnall Mr Patrick Smith Mrs Anne Sains
<b>Fishermen's Chapel</b>	Mrs Sheila Smith Mr Roger Smith** Mr Paul Wornell
<b>Rayleigh</b>	VACANT
<b>Rochford</b>	Mrs Carole Glendenning Mrs Heather Sims Mr Bruce Glendenning
<b>Thorpe Bay</b>	Mrs Angela Merenda Miss Margaret Poulter**
<b>Thundersley</b>	Mrs Linda King**
<b>Trinity</b>	Mrs Viv Robson**
<b>United MC</b>	Mr Alan Sambridge Mrs Wendy Coombes Mr Bob Briant
<b>Wesley</b>	Mrs Gaye Greenway**

\*\* Indicates a Trustee serving in more than one capacity

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

#### APPENDIX II

##### GLOSSARY OF TERMS

<b>CFB:</b>	Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for the Methodist Church in Great Britain and provides investment advice to those entities.
<b>Church:</b>	a group of members from fewer than 10 to more than 90
<b>Circuit:</b>	a group of Methodist Churches near each other, typically between 10 and 20
<b>Circuit Meeting:</b>	The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.
<b>CLT</b>	Circuit Leadership Team which comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurers
<b>CMTF:</b>	Circuit Model Trust Fund
<b>Connexion:</b>	The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.
<b>Connexional Funds:</b>	The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
<b>District:</b>	a group of contiguous Circuits, usually between 15 and 30
<b>DAF:</b>	District Advance Fund
<b>FRS:</b>	Financial reporting Standard
<b>HMRC:</b>	Her Majesty's Revenue and Customs
<b>Lay Employees:</b>	Personnel employed by the Circuit on generally accepted commercial employment terms.
<b>MMPS:</b>	Methodist Ministers' Pension Scheme
<b>PASLEMC:</b>	Pensions and Assurance Scheme for Lay Employees of the Methodist Church
<b>Pensions Trust:</b>	The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees
<b>Presbyters</b>	Probationer or Ordained Methodist Ministers (including the Superintendent) who have pastoral and administrative responsibility for the Churches within the Circuit
<b>SOFA:</b>	Statement of Financial Activities
<b>SORP:</b>	Statement of Recommended Practice
<b>TMCP:</b>	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

England & Wales - Charity number 1134248

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# Accounts

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**Registered Charity Number 1134248**

**Beds, Essex & Herts District - Circuit Number 34/10**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**Southend and Leigh Methodist Circuit Office**

**Sutherland Boulevard  
Leigh-on-Sea  
Essex  
SS9 3PT**

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

#### *Our Mission*

*Through prayer and worship, the reading and study of the Bible; mutual support and fellowship; we seek God's empowering through the Holy Spirit to be his missionary people.*

*We seek in Christian love and service, to reach out to communities in which we are planted and live the Good News of Jesus Christ.*

*'Through our lives and by our prayers – Your Kingdom come.'*

#### Aims and Organisation

The Charity's objective is to act as a Resource provider within the areas around the Boroughs of Castle Point and Southend-on-Sea and the Urban District of Rochford for the Methodist Church:

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

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

In practice the organisation and resourcing of:

- ❖ public acts of worship open to members of the church and non-members alike.
- ❖ teaching of Christianity through sermons, courses and small groups.
- ❖ pastoral work including visiting the sick and bereaved.
- ❖ religious assemblies in local schools.
- ❖ provision of Christianity through the staging of events and services.
- ❖ provision of chaplaincy services to the Adventure Island Theme Park.

#### Review of the year

For the second year in a row the year this has been one of both progress and pressure. Progress in recovering from the aftermath of global pandemic and returning to a normal patten of church life whilst living in a national cost of living crisis. Pressure to correctly fund the work we wish to partake in.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Review of the year (con't)**

We embarked at the beginning of year to review our status, ministry and mission of the circuit. Simply put what we are doing and is this the best way to do it. The trustees confirmed that the make up of the circuit being 15 churches and a mission centre were doing the right things in right location. This shouldn't stop us from finding new ways of taking our core message to the local communities around our churches. We ended the year with many churches not sure how they would cope with greatly increased energy bills, but with a continued faith that God has a plan and will show us the way forward.

The Circuit has continued to work to implement elements of its ever-developing vision. The Circuit has held two Mission Planning Days, mindful of the calling of the Methodist Church to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. The Church exists to:

- increase the awareness of God's presence and celebrate God's love (Worship)
- help people to grow and learn as Christians, through mutual support and care (Learning and Car-ing)
- be a good neighbour to people in need and to challenge injustice (Service)
- make more followers of Jesus Christ (Evangelism)

We are determined to ensure the vision is updated in the light of the challenges created by the energy crisis.

Progress came from the continuing development of the Town Centre Ministry. As Southend became city so did the ministry now known as City Chaplains, this acknowledged the work is now in two strands – a Retail chaplaincy strand run with ecumenical partners from Love Southend and a Chaplaincy strand based at the Adventure Island theme park and seafront of Southend. The Deacon appointed to take up the lead role, who started on 1<sup>st</sup> Sept 2020, has continued to work in the two strands. Progress came for various local churches in developments of various initiatives – several churches initiating community activities and property refurbishments, and others seeking to employ Mission Enablers, assisted by funding from the Circuit.

We have not been able to re-start the Night Shelter work (providing a meal, showering facilities, and overnight accommodation for the homeless in the winter months). The Worship Academy continued Zoom and in person and flourished with strong representation across the circuit both in terms of people and financial support. This activity has very strong ecumenical and social links. The Healing and Well Being services resumed in June 2021 and have continued. Other Worship Services were continued, and a few have had Zoom links for those unable to meet in person. The Circuit participated in "Bible Month", studying the Book of Revelations.

The Circuit continues to support the Experience Project. The Project is based on the Bournes Green Estate in Southend, the most deprived and socially challenged area of the Borough. It is working to build relationships with the community via the provision of food and technologically advanced youth work. The Project has strong ecumenical links. It quickly secured provision of food from Ocado on a weekly basis and has also secured some grant funding to support it. Indications continue to be very encouraging. The work is based at the Whittingham Avenue site, within the estate, and has been formally recognised as a Mission Centre within the Circuit.

Through the Stationing process we were advised that a Probationer Minister would be stationed in the Circuit. Preparations for her arrival began in March and on the 1<sup>st</sup> September 2023 we were delighted to welcome Rev Heather Simmons who has pastoral charge of Fisherman's Chapel and Highlands church.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Review of the year (con't)**

The Pastor employed by the circuit has continued to be a really valuable asset. He has now completed the second year of training for Presbyterian Ministry. The plans to employ a further Pastor/Preacher

were placed on hold and will not be revived due to funding. We now have two part time administrators, which gives administrative cover five days a week. Alongside four full time Methodist Presbyteres completing the staff picture.

Financial issues remain. Many of the local churches were deprived of much of their income derived from lettings during the lockdown period. As a precaution against Covid some churches no longer take offerings during public worship but thankfully most regular attenders have move to standing orders. The Circuit assisted local churches with substantial grants to enable them to employ Mission Enablers and smaller grants were also made to a number of churches to assist with Mission based projects. Expenses were also incurred in preparing the manses to be fit for purpose. The subsequent losses are shown in the financial accounts.

#### **Income trends**

Circuit income is predominantly from the assessments paid by the circuit churches. Grants were also received for the Experience Project at Whittingham Mission.

#### **Expenditure trends**

Stipend expenditure increases each financial year in line with conference approved increases. As agreed by the Circuit Meeting there was a catch up on maintenance to a number of the manses and this will continue into the next year. Other costs were well controlled and in line with budget, except Manse Maintenance which with the agreement of the Circuit Meeting was overspent.

Over 20% of expenditure is the Circuit contribution to the District and Connexion. Other expenditure includes the provision of manses and the payment of stipends and salaries for ministers and lay staff as well as the Circuit administration and office costs.

#### **Fund balances**

As at 31 August 2023 the net assets of the Circuit available for general purposes amounted to £162,192 (2021: 155,000) since the greater part of the accumulated funds are invested in the properties. Grants totalling £75,000 were paid to churches from the Designated Funds, and a further £90,000 transferred to General Fund for extra expenditure on the upgrading of Manses.

#### **Plans for 2024/25**

Circuit financial plans for the coming year had been prepared on the basis that the current staffing will be reduced by one. This will ease some financial burden upon churches, some of whom may be struggling as a result of a drop in their reserves arising from the loss of income from both offerings and lettings experienced during and after lockdown and the recent rise in energy prices.

During the course of the year an ever careful eye will have to be made with regards to the Experience Project at Whittingham Mission as it is totally reliant on Grant Funding.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of five months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. However, the financial results for the past three years mean that this has not been maintained. Individual churches used to pay their assessment one quarter in advance which amount was included in the creditors on the Balance Sheet, but most Churches now pay monthly.

#### Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

Full name of charity	Methodist Church Southend and Leigh Circuit
Registration Charity Number	1134248
Date of registration	10 February 2010
Main communication address	Circuit Office Sutherland Boulevard Leigh-on-Sea Essex SS9 3PT

The members of the Southend and Leigh Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches. The full membership is shown on pages 23 and 24.

#### Circuit Ministers and Officers

Active Circuit Ministers	Rev Peter Moorhouse (Superintendent) Rev Margaret Deans Rev Norman Hooks Pastor Stephen Mayo Deacon Sarah McDowall Rev Agnes Sam Rev Dr Calvin Samuel Rev Heather Simmons (appointed 1 September 2023) Rev Zena Smith
Circuit Stewards	Mr Ian Lowe Mrs Anne Briant Mr Mike Spaul

The Circuit Treasurer was Mr Adrian Nunn and he acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Keith Flaxman FCCA CPFA Keith Flaxman Associates 8 Silvermere, Langdon Hills Basildon Essex SS16 6R
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#### Public Benefit

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

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

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

The governing document for the circuit is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD)

Day to day management of the circuit is undertaken by the Circuit leadership team.

#### **Trustee Training**

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Circuit meeting members as induction to their role as trustees.

#### **Related parties**

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are members of the circuit – Belfairs, Benfleet, Canvey, Chalkwell Park, The Fishermen's Chapel, Hadleigh, Highlands, Hockley and Hawkwell, Rayleigh, Rochford, Thorpe Bay, Thundersley, Trinity, United Methodist Church, Wesley and the Whittingham Mission. There is also a link with Westerly Christian Care Home.

#### **Risk Management**

The major risks have been identified and recorded by the Circuit Administration and the Circuit Treasurer with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process.

#### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosure and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### Safeguarding (Cont'd)

- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice
- The Southend and Leigh Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Southend and Leigh Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

#### Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

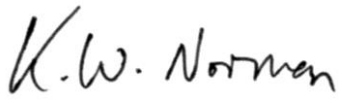
- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

#### Signed on behalf of the Circuit Trustees

Rev Peter Moorhouse  Superintendent Minister

Mr Keith Norman  Trustee (Circuit Meeting Secretary)

Date 10/04/2024

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT CHARITY COMMISSION REFERENCE NUMBER 1134248**

I report on the accounts of the Methodist Church Southend and Leigh Circuit Charitable Trust for the year ended 31<sup>st</sup> August 2023.

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

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination and I believe that:

- Accounting records were kept in respect of the Trust as required by section 130 of the Act.
- The accounts accord with those records.
- The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Keith Flaxman FCCA CPFA  
8 Silvermere  
Langdon Hills  
Basildon  
Essex  
SS16 6RA

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

**Financial statements for the year ended 31 August 2023**

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# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2022-23
		£	£	£	£	£
<b>Income</b>						
1	Donations and legacies	0	0	0	0	0
2	Income from monetary investments	6,464	123	2,382	0	8,969
3	Income from investment properties	0	0	0	0	0
4	Assessments on Churches	20/1	392,580	0	0	392,580
5	Capital Receipts	0	0	0	0	0
6	Grants Received	20/2	39,097	0	66,550	105,647
7	Other charitable income	0	0	0	0	0
8	<b>Total income</b>	<b>438,141</b>	<b>123</b>	<b>2,382</b>	<b>66,550</b>	<b>507,196</b>
<b>Expenditure</b>						
9	Grants and donations	0	0	7,910	0	7,910
10	Salaries and associated costs	20/3	259,465	0	36,185	295,650
11	Property maintenance	73,655	0	0	0	73,655
12	Connexional assessment & model trust levy	50,500	0	0	0	50,500
13	District Assessment & Levy	12,692	153	0	0	12,845
14	Depreciation	1,125	0	0	0	1,125
15	Office expenses	20/4	6,898	17	0	6,915
16	Other outgoings	20/5	33,891	0	31,877	65,768
17	<b>Total expenditure</b>	<b>438,226</b>	<b>170</b>	<b>7,910</b>	<b>68,062</b>	<b>514,368</b>
18	Gains/(losses) on monetary investments					
19	Gains/(losses) on investment properties					
20	<b>Net Income/(expenditure)</b>	<b>(85)</b>	<b>(47)</b>	<b>(5,528)</b>	<b>(1,512)</b>	<b>(7,172)</b>
123	Transfers between funds	0	0	0	0	0
22	Other gains/(losses)	0	0	0	0	0
23	<b>Net movement in funds</b>	<b>(85)</b>	<b>(47)</b>	<b>(5,528)</b>	<b>(1,512)</b>	<b>(7,172)</b>
24	Total funds brought forward	2,398,698	6,126	124,135	30,341	2,559,300
25	<b>Total funds carried forward</b>	<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2021-22
		£	£	£	£	£
<b>Income</b>						
1		0	0	0	0	0
2		1,147	36	285	1	1,469
3		8,370	0	0	0	8,370
4	20/1	325,623	0	0	0	325,623
5		0	0	0	0	0
6	20/2	0	0	0	57,475	57,475
7		0	0	0	0	0
8		<b>335,140</b>	<b>36</b>	<b>285</b>	<b>57,476</b>	<b>392,937</b>
<b>Expenditure</b>						
9		0	0	75,000	0	75,000
10	20/3	201,922	0	0	34,610	236,532
11		90,508	0	0	0	90,508
12		52,280	0	0	0	52,280
13		13,288	156	0	0	13,444
14		1,125	0	0	0	1,125
15	20/4	9,117	18	0	0	9,135
16	20/5	33,444	0	0	22,867	56,311
17		<b>401,684</b>	<b>174</b>	<b>75,000</b>	<b>57,477</b>	<b>534,335</b>
18						
19						
20		<b>(66,544)</b>	<b>(138)</b>	<b>(74,715)</b>	<b>(1)</b>	<b>(141,398)</b>
21		90,000		(90,000)	0	0
22		0	0	0	0	0
23		<b>23,456</b>	<b>(138)</b>	<b>(164,715)</b>	<b>(1)</b>	<b>(141,398)</b>
24		2,375,243	6,264	288,850	30,340	2,700,697
25	20/12	<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### Balance Sheet as at 31 August 2023

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2022/23	Total 2021/22 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	20/7&8	2,242,500	0	0	0	2,242,500	2,243,625
Investment properties		0	0	0	0	0	0
Investments		0	0	0	0	0	0
<b>Total Fixed Assets</b>		<b>2,242,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,242,500</b>	<b>2,243,625</b>
<b>Current Assets</b>							
Debtors	20/9	31,722	0	0	0	31,722	23,584
Loans by the circuit		0	0	7,544	0	7,544	8,063
Investment with TMCP	20/11	0	6,079	0	54	6,133	6,179
Central Finance Board Deposits	20/11	158,308	0	111,063	0	269,371	323,946
Cash at bank and in hand	20/11	22,243	0	0	28,775	51,018	6,926
<b>Total Current Assets</b>		<b>212,273</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>365,788</b>	<b>368,698</b>
<b>Current Liabilities</b>							
Creditors (due in under 1 year)	20/10	56,160	0	0	0	56,160	53,024
Grants payable within 2023-24		0	0	0	0	0	0
<b>Total Current Liabilities</b>		<b>56,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,160</b>	<b>53,024</b>
<b>Net current assets/(liabilities)</b>		<b>156,113</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>309,628</b>	<b>315,674</b>
<b>Total assets less current liabilities</b>		<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>	<b>2,559,299</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2023-24		0	0	0	0	0	0
Loans to the circuit		0	0	0	0	0	0
<b>Net Assets</b>		<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>	<b>2,559,299</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		2,398,613	0	0	0	2,398,613	2,398,699
Circuit /Model Trust Fund (unrestricted)		0	6,079	0	0	6,079	6,126
Designated funds (unrestricted)		0	0	118,607	0	118,607	124,135
<b>Total Unrestricted Funds</b>		<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>0</b>	<b>2,523,299</b>	<b>2,528,960</b>
Restricted Funds		0	0	0	28,829	28,829	30,339
<b>Total Funds</b>		<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>	<b>2,559,299</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### Notes to the accounts for the year ended 31 August 2023

##### 1. Basis of accounting and accounting policies

###### i Accounting standard

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

###### ii Public benefit entity

The Methodist Church Southend and Leigh Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

###### iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

###### iv Content

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

###### v FRS 102 SORP 2015

The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

###### vi Going concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Circuit is a going concern.

###### vii Consolidation

The Circuit has denominational regulatory oversight in respect of work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

###### viii Income recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”:
- The administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion
- Co-ordinating the payment of salaries to employees of churches within the Circuit.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees’ Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

#### **ix Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

#### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make the grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

#### **xi VAT**

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

#### **xii Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold residential properties are shown in the accounts at deemed historical cost representing each property’s gross carrying value as at 1 September 2015, being the properties’ market value resulting from a professional valuation undertaken by RONA in 2015 and subsequently adjusted up to and including 31 August 2023 or, if acquired after that date, at the costs at the date of acquisition. No depreciation is being provided because the trustees consider the current residual value of the properties in their present condition to be not less than the historical cost and, in the absence of any impairment, any depreciation provision for the buildings component of the properties would be immaterial. The Circuit has made use of the deemed cost option on transitioning to FRS102 as outlined above.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### **xiii Investment Property**

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. There are no such properties at 31 August 2023

#### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

#### **xv Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against each Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Church in the Circuit. The District remits quarterly to the Methodist Church Fund most of the sum it receives from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for *ad hoc* collections for various funds controlled and administered by the Methodist Church.

#### **xvi Funds**

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

#### **xvii Ministers' manse costs**

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

### **Notes to the Accounts**

#### **1. Income from Investment Property**

During the year rental income of gross £0 (net £0) was received on the property that was subject to a letting arrangement (2021/22 – gross £8,370 net £6,038).

#### **2. Assessments on Churches**

The Circuit comprises 15 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Assessment on Churches is determined annually and is based as to half on the membership of each Church and half on the income from offerings, Gift Aid and investment income. The Assessment is paid on a quarterly basis in advance and is treated as a creditor in the balance sheet.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### 3. Pensions

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

The Connexion accounts for this pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts.

Lay employees are contractually employees are automatically entered into a pension scheme which the Circuit has arranged with the Pensions Trust unless they exercise their right to opt out. This is a defined benefit scheme and the Circuit contributes as employer to this scheme.

#### 4. Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit in kind in the hands of the minister.

#### 5. Payments to trustees

The Circuit policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they have been requested to undertake certain activities for the Circuit. The Superintendent Minister and other presbyters undertake the primary executive roles within the Circuit. Apart from in their capacity as Superintendent Minister and other presbyters, no other trustee is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit, other than reimbursement of appropriate expenses. During the year the sum of £1,497 was reimbursed in this regard to trustees (2022 - £862).

#### 6. Connexional assessment and levy

The Connexional Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

#### 7. District Assessment and Levy

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The levy is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August the previous accounting period.

#### 8. Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £17 (2022 £18)

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### 9. Investment Assets (and Trustees for Methodist Church Purposes)

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing agents who are responsible for the day to day management of trust property. TMCP ensures that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

#### 10. Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes, principally in connection with the maintenance of property. All such loans are made from the York Road Fund, are interest-free, limited to 10% of the project cost or £10,000 whichever is the lower and repayable over a four year period.

#### 11. Central Finance Board and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church and at HSBC Bank plc are all available on demand without loss of interest. Deposits with the CFB are specifically designated to the appropriate funds.

#### 12. Creditors, Accruals and Income in Advance

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

#### 13. Commitments

Grants committed and approved by the trustees but not paid are provided for at the year end. There were no such commitments at 31 August 2023.

#### 14. Unrestricted Funds

##### General Fund

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

##### Circuit Model Trust Fund

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

##### Designated Funds (Unrestricted)

These are funds to serve specific purposes but are not restricted by any document or deed to that purpose alone:

**1 York Road Fund** - to provide interest-free loans to churches within the Circuit to fund maintenance work. Loans are repayable over four years.

**2 Elm Road Fund** – proceeds from Elm Road church sale which are for use in missional work around the circuit.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### 15. Restricted Funds

There is a restricted fund for the Whittingham Mission where donations and grants can be used only for the Whittingham Mission Experience project.

There is a very small fund of £53 associated with the Rayleigh Church which should be closed during this current year.

#### 16. Related Parties

None of the Circuit trustees made donations direct to the Circuit during the year or in the preceding year. All of the Circuit trustees are members of one or another Church within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

#### 17. Volunteer Contribution

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Circuit to value the non-monetary contributions to the Circuit in monetary terms.

#### 18. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2022 – nil)

#### 19. Independent Examiner

There are no fees associated with the independent examination as the work is being conducted on a voluntary basis. (2022 Audit - £0).

The auditor/independent examiner has provided no additional services during the year.

#### 20. Financial Analysis

1	Circuit assessments
2	Grants received
3	Salaries and associated costs
4	Office expenses
5	Other outgoings
6	Expenditure on properties
7	Fixed assets
8	Schedule of manses and investment property
9	Debtors and prepayments
10	Creditors accruals and income in advance
11	Central finance board and bank balances
12	Summary of fund movements
13	Analysis of net assets between funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

**20/1 Circuit assessments**

<b>Church</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Belfairs	33,720				33,720	28,440
Benfleet	44,400				44,400	37,428
Canvey	20,040				20,040	17,127
Chalkwell Park	24,120				24,120	21,000
Fishermans	5,100				5,100	4,564
Hadleigh	17,280				17,280	13,376
Highlands	24,540				24,540	20,508
Hockley	18,540				18,540	20,000
Rayleigh	47,700				47,700	35,456
Rochford	19,560				19,560	14,500
Thorpe Bay	21,840				21,840	17,576
Thundersley	18,000				18,000	15,388
Trinity	21,480				21,480	20,800
Wesley	42,900				42,900	31,608
UMC	33,360				33,360	27,852
<b>Total</b>	<b>392,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,580</b>	<b>325,623</b>

**20/2 Grants received**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Experience Project				66,550	66,550	57,475
Maintain Manse	39,097				39,097	0
<b>Total</b>	<b>39,097</b>	<b>0</b>	<b>0</b>	<b>66,550</b>	<b>106,647</b>	<b>57,475</b>

**20/3 Salaries and associated costs**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Stipends	133,697				133,697	106,562
Ministerial Support	53,165				53,165	38,198
Stipends NI	13,110				13,110	10,067
Ministerial Sup NI	3,346				3,346	2,456
Stipends Pension	36,218				36,218	27,787
Ministerial Sup Pen	1,616				1,616	1,550
Project salaries	0			32,738	32,738	31,396
Project NI	0			3,447	3,447	3,214
Admin Salary	16,411				16,411	14,055
Apprenticeship levy	1,302				1,302	1,072
Preachers Fees	600				600	175
<b>Total</b>	<b>259,465</b>	<b>0</b>	<b>0</b>	<b>36,185</b>	<b>295,650</b>	<b>236,532</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

**20/4 Office expenses**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
PPS	1,846				1,846	2,679
Bank Charges	65				65	54
Equipment	0				0	629
Imaging Day	0				0	768
Church Road Elec	0				0	235
Sundry	437	17			454	545
Office rent	4,550				4,550	4,225
<b>Total</b>	<b>6,898</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>6,915</b>	<b>9,135</b>

**20/5 Other Outgoings**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
Ministers' travel	5,503				5,503	5,190
Ministers' expenses	659				659	1,497
Manse phones	3,582				3,582	3,150
Manse rates	16,982				16,982	14,626
Training	264				264	366
Quinquennials	3,510				3,510	2,950
Removals	0				0	540
Letting fees and exp	0				0	2,332
Payroll charge	374				374	322
Manse insurance	3,017				3,017	2,471
Project expenses	0			31,877	31,877	22,867
<b>Total</b>	<b>33,891</b>	<b>0</b>	<b>0</b>	<b>31,877</b>	<b>65,768</b>	<b>56,311</b>

**20/6 Expenditure on properties**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
Council tax	13,988				13,988	11,515
Water supply	2,993				2,993	3,111
Maintenance	73,655				73,655	90,508
Insurance	3,017				3,017	2,471
<b>Total</b>	<b>93,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,653</b>	<b>107,605</b>

**20/7 Fixed Assets**

Description	Manses	Equipment	Total
<b>Cost or Valuation</b>			
Balance as at 1 September 2022	2,242,500	4,500	2,247,000
<b>Balance as at 31 August 2023</b>	<b>2,242,500</b>	<b>4,500</b>	<b>2,247,000</b>
<b>Depreciation</b>			
Balance as at 1 September 2022	0	3,375	3,375
Charge for the year	0	1,125	1,125
<b>Balance as at 31 August 2022</b>	<b>0</b>	<b>4,500</b>	<b>3,450</b>
<b>Net book value as at 31 August 2023</b>	<b>2,242,500</b>	<b>0</b>	<b>2,242,500</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Net book value as at 31 August 2022                      2,242,500                      1,125                      2,243,625

#### 20/8 Schedule of Manses and Investment Property

	Type	Valuation
633, High Road, Benfleet	Manse	350,000
1, Oakview Close, Leigh-On-Sea	Manse	390,000
259, Rayleigh Road, Rayleigh	Manse	350,000
33, Church Road, Shoeburyness	Manse	310,000
146, Gainsborough Drive, Westcliff-On-Sea	Manse	395,000
37, Ormonde Gardens, Leigh-On-Sea	Manse	430,000
Wesley Garage	Manse	17,500
<b>Total</b>		<b>2,242,500</b>

#### 20/9 Debtors and Prepayments

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
<b>Debtors</b>						
Loans to Ex-employees	2,500				2,500	2,500
Due from Churches	9,410				9,410	4,600
	<b>11,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,910</b>	<b>7,100</b>
<b>Prepayments</b>						
Stipend paid in advance	18,942				18,942	15,614
Insurance paid in advance	870				870	870
	<b>19,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,812</b>	<b>16,484</b>
<b>Total</b>	<b>31,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,722</b>	<b>23,584</b>

#### 20/10 Creditors, Accruals and Income in Advance

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
<b>Income in Advance</b>						
Assessment paid in advance	48,738				48,738	40,790
<b>Creditors and Accruals</b>						
Ministers' and Staff Expenses	0				0	173
Maintenance	0				0	5,050
Rent & Utilities	0				0	290
Due to Churches	701				701	0
Local Projects	221				221	221
Other	6,500				6,500	6,500
<b>Total</b>	<b>56,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,160</b>	<b>53,024</b>

#### 20/11 Central Finance Board and Bank Balances

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2023	Total 2022
Central Finance Board		6,079		54	6,133	323,946
TMCP Trustee Account	158,308		111,063		269,371	6,179
HSBC	22,243			28,775	51,018	6,926
<b>Total</b>	<b>180,551</b>	<b>6,079</b>	<b>111,063</b>	<b>28,829</b>	<b>326,522</b>	<b>337,051</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

**20/12 Summary of Fund Movements**

<b>Fund</b>	<b>Balance 01.09.22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31.08.23</b>
General Fund	2,398,698	438,141	438,226	0	2,398,613
Designated unrestricted:	6,126	123	170	0	6,079
1 Model Trust Fund					
2 Elm Road Fund	55,600	0	0	0	55,600
York Road Fund	68,535	2,382	7,910	0	63,007
<b>Total Unrestricted Funds</b>	<b>2,528,959</b>	<b>440,646</b>	<b>446,306</b>	<b>0</b>	<b>2,523,299</b>
Experience Project	30,287	66,550	68,062	0	28,775
Rayleigh Road	54	0	0	0	54
<b>Total Restricted</b>	<b>30,341</b>	<b>66,550</b>	<b>68,062</b>	<b>0</b>	<b>28,829</b>
<b>Total Funds</b>	<b>2,559,300</b>	<b>507,196</b>	<b>514,368</b>	<b>0</b>	<b>2,552,128</b>

**20/13 Analysis of Net Assets between Funds**

<b>Account</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Tangible fixed assets	2,242,500	0	0	0	2,242,500	2,243,625
Current assets	212,273	6,079	118,607	28,829	365,788	368,698
Current liabilities	(56,160)	0	0	0	(56,160)	(53,024)
<b>Total</b>	<b>2,398,613</b>	<b>6,079</b>	<b>118,607</b>	<b>28,829</b>	<b>2,552,128</b>	<b>2,559,299</b>

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### APPENDIX

#### Current Circuit Meeting Membership as at the date of this report

<b>Ministers</b>	Rev Peter Moorhouse (Superintendent) Rev Margaret Deans (Supernumerary with pastoral oversight) Pastor Stephen Mayo Deacon Sarah McDowall Rev Agnes Sam Rev Dr Calvin Samuel Rev Heather Simmons (appointed 1 September 2023) Rev Zena Smith**
<b>Circuit Stewards</b>	Mrs Anne Briant Mr Ian Lowe** Mr Mike Spaul**
<b>Circuit Treasurer</b>	Mr Alistair Jenkins
<b>Other Circuit Officers</b>	Mrs Val Dobbin (Action for Children) Mr Robert Gray** (Safeguarding Officer) Miss Anne Lane** (Connexional Funds Treasurer) Mr Mike Spaul** (Worship Leader Rep) Mrs Jane Fulford (Local Preachers' Secretary) Mr Keith Norman** (Circuit Meeting Secretary)
<b>Church Representatives</b>	<b>Belfairs</b> Mr Mike Spaul** Mrs Tina Gowers** Mrs Neeltje Charles <b>Benfleet</b> Mrs Daisy Humphreys Mr Richard Reeves** Vacancy <b>Canvey Island</b> Mrs Cathy Turner Mr Steve Kemp Mrs Eva Hayes <b>Chalkwell Park</b> Mrs Rita Scott Mr Laurie Ward Mrs Sue Allum <b>Hadleigh</b> Ms Claire Gunn Ms Judee Peterson Vacancy <b>Highlands</b> Mr Donald Mayes Mr Steve Watson Mr Frank Edmonds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

<b>Hockley</b>	Mrs Muriel Pregnall Mr Patrick Smith Mrs Anne Sains
<b>Fishermen's Chapel</b>	Vacancy Mr Roger Smith** Mr Paul Wornell
<b>Rayleigh</b>	Miss Susie King** Mr Andy Cameron Mr Keith Norman**
<b>Rochford</b>	Mrs Carole Glendenning Mrs Heather Sims Mr Bruce Glendenning
<b>Thorpe Bay</b>	Mrs Angela Merenda Mrs Omowunmi Olarinre Miss Margaret Poulter**
<b>Thundersley</b>	Mrs Shirley Beadle Miss Anne Lane** Mrs Linda King**
<b>Trinity</b>	Mrs Viv Robson** Mrs Jacky Walton Vacancy
<b>United MC</b>	Mr Alan Sambridge** Mrs Wendy Coombes Mr Bob Briant
<b>Wesley</b>	Mrs Gaye Greenway** Mrs Tina Gowers** Mrs Judy Taylor**

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

#### GLOSSARY OF TERMS

<b>**</b>	Indicates a Trustee serving in more than one capacity
<b>CFB:</b>	Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for the Methodist Church in Great Britain and provides investment advice to those entities.
<b>Church:</b>	a group of members from fewer than 10 to more than 90
<b>Circuit:</b>	a group of Methodist Churches near each other, typically between 10 and 20
<b>Circuit Meeting:</b>	The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.
<b>CLT</b>	Circuit Leadership Team which comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurers
<b>CMTF:</b>	Circuit Model Trust Fund
<b>Connexion:</b>	The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.
<b>Connexional Funds:</b>	The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
<b>District:</b>	a group of contiguous Circuits, usually between 15 and 30
<b>DAF:</b>	District Advance Fund
<b>FRS:</b>	Financial reporting Standard
<b>HMRC:</b>	Her Majesty's Revenue and Customs
<b>Lay Employees:</b>	Personnel employed by the Circuit on generally accepted commercial employment terms.
<b>MMPS:</b>	Methodist Ministers' Pension Scheme
<b>PASLEMC:</b>	Pensions and Assurance Scheme for Lay Employees of the Methodist Church
<b>Pensions Trust:</b>	The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees
<b>Presbyters</b>	Probationer or Ordained Methodist Ministers (including the Superintendent) who have pastoral and administrative responsibility for the Churches within the Circuit
<b>SOFA:</b>	Statement of Financial Activities
<b>SORP:</b>	Statement of Recommended Practice
<b>TMCP:</b>	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

England & Wales - Charity number 1134248

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# Accounts

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**Registered Charity Number 1134248**

**Beds, Essex & Herts District - Circuit Number 34/10**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**Southend and Leigh Methodist Circuit Office**

**Sutherland Boulevard  
Leigh-on-Sea  
Essex  
SS9 3PT**

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

#### Our Mission

*Through prayer and worship, the reading and study of the Bible; mutual support and fellowship; we seek God's empowering through the Holy Spirit to be his missionary people.*

*We seek in Christian love and service, to reach out to communities in which we are planted, and live the Good News of Jesus Christ.*

*'Through our lives and by our prayers – Your Kingdom come.'*

#### Aims and organisation

The Charity's objective is to act as a Resource provider within the areas around the Boroughs of Castle Point and Southend-on-Sea and the Urban District of Rochford for the Methodist Church:

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

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

In practice the organisation and resourcing of:

- ❖ public acts of worship open to members of the church and non-members alike.
- ❖ teaching of Christianity through sermons, courses and small groups.
- ❖ pastoral work including visiting the sick and bereaved.
- ❖ religious assemblies in local schools.
- ❖ provision of Christianity through the staging of events and services.
- ❖ provision of chaplaincy services to the Adventure Island Theme Park.

#### Review of the year

The year under review has been one of both progress and pressure. We began the year continuing to take precautions against the Coronavirus pandemic but optimistic that the worst effects were over. After many months of closure and reliance upon a variety of technological approaches our churches were open for worship and all other activities following the lifting of Lockdown restrictions but with appropriate precautions in place as recommended by The Methodist Church. We began to explore

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### Review of the year (con't)

new ways of taking our core message to the local communities around our churches. We ended the year with many churches not sure how they would cope with greatly increased energy bills, but with a continued faith that God has a plan and will show us the way forward.

The Circuit has continued to work to implement elements of its ever-developing vision. The Circuit has held two Mission Planning Days, mindful of the calling of the Methodist Church to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. The Church exists to:

- increase the awareness of God's presence and celebrate God's love (Worship)
- help people to grow and learn as Christians, through mutual support and care (Learning and Caring)
- be a good neighbour to people in need and to challenge injustice (Service)
- make more followers of Jesus Christ (Evangelism)

We are determined to ensure the vision is updated in the light of the challenges created by the energy crisis.

Progress came from the continuing development of the Town Centre Ministry – the work is now in two strands – a Retail strand run with ecumenical partners from Love Southend and a Chaplaincy strand based at the Adventure Island theme park. The Deacon appointed to take up the lead role, who started on 1<sup>st</sup> Sept 2020, has continued to work in the two strands. Progress came for various local churches in developments of various initiatives – several churches initiating community activities and property refurbishments, and others seeking to employ Mission Enablers, assisted by funding from the Circuit

We have not been able to re-start the Night Shelter work (providing a meal, showering facilities and overnight accommodation for the homeless in the winter months). The Worship Academy continued on Zoom and in person and flourished with strong representation across the circuit both in terms of people and financial support. This activity has very strong ecumenical and social links. The Healing and Well Being services resumed in June 2021 and have continued. Other Worship Services were continued and a few have had Zoom links for those unable to meet in person. The Circuit participated in "Bible Month", studying the Book of Isaiah.

The Circuit continues to support the Experience Project. The Project is based on the Bournes Green Estate in Southend, the most deprived and socially challenged area of the Borough. It is working to build relationships with the community via the provision of food and technologically advanced youth work. The Project has strong ecumenical links. It quickly secured provision of food from Ocado on a weekly basis and has also secured some grant funding to support it. Indications continue to be very encouraging, although the work of the Project was hampered by the lockdowns and the necessity to put in place measures to limit the spread of the Coronavirus. The work is based at the Whittingham Avenue site, within the estate, and has been formally recognised as a Mission Centre within the Circuit.

Through the Stationing process we were advised that a Probationer Minister would be stationed in the Circuit. Preparations for her arrival began in March and on the 1<sup>st</sup> September 2022 we were delighted to welcome Rev Agnes Sam who has pastoral charge of Thorpe Bay and UMC churches.

The Pastor employed by the circuit has continued to be a really valuable asset. He has now completed the first year of training for Presbyterian Ministry. The plans to employ a further Pastor/Preacher were placed on hold and will not be revived. We now have two part time administrators, which gives administrative cover five days a week.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

#### **Review of the year (con't)**

Sadly we have to report that Miss Kathleen Mary Burrell, who had faithfully served in the Circuit in various roles, but latterly as Senior Circuit Steward and Circuit Meeting Secretary, died on the 4<sup>th</sup> August 2022. Kathy will be fondly remembered for her long and faithful service to the Circuit, her passion for her Christian Faith, her generosity and her care for Ministers. Kathy had wider commitments across the Connexion where she brought her tremendous administrative gifts into the life of the wider Church.

Financial issues remain. Many of the local churches were deprived of much of their income derived from lettings during the lockdown period. As a precaution against Covid some churches no longer take offerings during public worship. The Circuit assisted local churches with substantial grants to enable them to employ Mission Enablers and smaller grants were also made to a number of churches to assist with Mission based projects. Expenses were also incurred in preparing the manse at 33 Church Road Shoeburyness for occupation by Rev Agnes Sam. The subsequent losses are shown in the financial accounts.

During lockdown churches continued to be able to worship and work using a variety of methods from Zoom, YouTube and Facebook to paper transcripts and services recorded to DVD /CD and distributed for worship. Zoom or other video conferencing tools were used for Bible studies, prayer meetings, Worship Academy, as well as coffee mornings and business meetings. After lockdown most public worship has reverted to traditional formats. One Minister continues to issue weekly worship services on YouTube and some business meetings are still held by Zoom. Many churches have found that they have smaller congregations than before the lockdowns. This has led the Circuit to explore new ways of making disciples for Jesus, and those efforts are likely to continue for some time. Despite the pressure and loss of the old "normal" it has been a good year with positive developments to build on for the new normal.

#### **Income trends**

Circuit income is predominantly from the assessments paid by the circuit churches. Grants were also received for the Experience Project at Whittingham Mission.

#### **Expenditure trends**

Stipend expenditure increases each financial year in line with conference approved increases. As agreed by the Circuit Meeting there was a catch up on maintenance to a number of the manses and this will continue into the next year. Other costs were well controlled and in line with budget, except Manse Maintenance which with the agreement of the Circuit Meeting was overspent.

Over 20% of expenditure is the Circuit contribution to the District and Connexion, Total expenditure of the Methodist Church in Britain for the last year for which figures are available (year ended 31.08.2021) was £39.4m (2020: £44.4m). Of this, £35.4m was spent on direct charitable activities (approximately 90%) (2020: £37.2m). Other expenditure includes the provision of manses and the payment of stipends and salaries for ministers and lay staff as well as the Circuit administration and office costs.

#### **Fund balances**

As at 31 August 2022 the net current assets of the Circuit available for general purposes amounted to £155,074 (2021: 130,351) since the greater part of the accumulated funds are invested in the properties. Grants totalling £75,000 were paid to churches from the Designated Funds, and a further £90,000 transferred to General Fund for extra expenditure on the upgrading of Manses.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### Plans for 2022/23

Circuit financial plans for the coming year had been prepared on the basis that the current staffing (including the new Probationer Minister) be maintained. The Circuit is committed to employing an additional part time Probationer Minister from 1<sup>st</sup> September 2023. This will place an additional financial burden upon churches some of whom may be struggling as a result of a drop in their reserves arising from the loss of income from both offerings and lettings experienced during and after lockdown and the recent rise in energy prices.

During the course of the year a decision will have to be made with regards to the Experience Project at Whittingham Mission as it is estimated that the Grant Funding will run out in May 2023.

#### Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of five months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. However, the financial results for the past three years mean that this has not been maintained. Individual churches used to pay their assessment one quarter in advance which amount was included in the creditors on the Balance Sheet, but most Churches now pay monthly.

#### Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

Full name of charity	Methodist Church Southend and Leigh Circuit
Registration Charity Number	1134248
Date of registration	10 February 2010
Main communication address	Circuit Office Sutherland Boulevard Leigh-on-Sea Essex SS9 3PT

The members of the Southend and Leigh Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches.

The full membership is shown on pages 23 and 24

#### Circuit Ministers and officers

Active Circuit Ministers	Rev Peter Moorhouse (Superintendent)	
	Rev Margaret Deans	
	Pastor Stephen Mayo	
	Deacon Sarah McDowall	
	Rev Dr Calvin Samuel	
	Rev Chris Sandy	(retired 31 August 2021)
	Rev Zena Smith	(appointed 1 September 2021)
	Pastor Colin Turner	(retired 31 August 2021)

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Circuit Stewards	Miss Kathy Burrell (until 4 August 2022) Mr Ian Lowe Mrs Pamela Smith Mrs Anne Briant Mr Mike Spaul** (appointed 14 September 2021)
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The Circuit Treasurers were Mr Adrian Nunn and Mr Patrick Smith and they acted as the principal officers overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Keith Flaxman FCCA CPFA  Keith Flaxman Associates 8 Silvermere Langdon Hills Basildon Essex SS16 6R
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Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes
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#### **Public Benefit**

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

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

The governing document for the circuit is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD)

Day to day management of the circuit is undertaken by the Circuit leadership team.

#### **Trustee Training**

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Circuit meeting members as induction to their role as trustees.

#### **Related parties**

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are members of the circuit – Belfairs, Benfleet, Canvey, The Fishermen's Chapel, Hadleigh, Highlands, Hockley, Rayleigh, Rochford, Thorpe Bay, Thundersley, Trinity, United Methodist Church, Wesley and the Whittingham Mission. There is also a link with Westerly Christian Care Home.

#### **Risk Management**

The major risks have been identified and recorded by the Circuit Administration and the Circuit Treasurer with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process.

#### **Safeguarding**

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

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

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosure and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice
- The Southend and Leigh Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Southend and Leigh Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

#### **Trustees' responsibilities**

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

**Signed on behalf of the Circuit Trustees**

**Rev Peter Moorhouse**  **Superintendent Minister**

**Adrian Nunn**  **A.K. NUNN**  
Principal finance officer

**Date** 13/3/23

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METHODIST CHURCH  
SOUTHEND AND LEIGH CIRCUIT CHARITY COMMISSION REFERENCE NUMBER 1134248**

I report on the accounts of the Methodist Church Southend and Leigh Circuit Charitable Trust for the year ended 31<sup>st</sup> August 2022

**Responsibilities and basis of report**

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination and I believe that:

- Accounting records were kept in respect of the Trust as required by section 130 of the Act.
- The accounts accord with those records.
- The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Keith Flaxman FCCA CPFA  
8 Silvermere  
Langdon Hills  
Basildon  
Essex  
SS16 6RA

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**Financial statements for the year ended 31 August 2022**

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2021-22
		£	£	£	£	£
<b>Income</b>						
1		0	0	0	0	0
2		1,147	36	285	1	1,469
3		8,370	0	0	0	8,370
4		325,623	0	0	0	325,623
5	20/1	0	0	0	0	0
6		0	0	0	57,475	57,475
7	20/2	0	0	0	0	0
8		<b>335,140</b>	<b>36</b>	<b>285</b>	<b>57,476</b>	<b>392,937</b>
<b>Expenditure</b>						
9		0	0	75,000	0	75,000
10	20/3	201,922	0	0	34,610	236,532
11		90,508	0	0	0	90,508
12		52,280	0	0	0	52,280
13		13,288	156	0	0	13,444
14		1,125	0	0	0	1,125
15	20/4	9,117	18	0	0	9,135
16	20/5	33,444	0	0	22,867	56,311
17		<b>401,684</b>	<b>174</b>	<b>75,000</b>	<b>57,477</b>	<b>534,335</b>
18						
19						
20		<b>(66,544)</b>	<b>(138)</b>	<b>(74,715)</b>	<b>(1)</b>	<b>(141,398)</b>
21		90,000	0	(90,000)	0	0
22		0	0	0	0	0
23		<b>23,456</b>	<b>(138)</b>	<b>(164,715)</b>	<b>(1)</b>	<b>(141,398)</b>
24		2,375,243	6,264	288,850	30,340	2,700,697
25	20/12	<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>

METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2020-21 £
<b>Income</b>						
1	Donations and legacies	0	0	0	0	0
2	Income from monetary investments	212	884	95	0	1,191
3	Income from investment properties	16,740	0	0	0	16,740
4	Assessments on Churches	20/1 335,326	0	0	0	335,326
5	Capital Receipts	0	0	0	0	0
6	Grants Received	20/2 0	0	0	46,894	46,894
7	Other charitable income	0	0	0	4,985	4,985
8	<b>Total income</b>	<b>352,278</b>	<b>884</b>	<b>95</b>	<b>51,879</b>	<b>405,136</b>
<b>Expenditure</b>						
9	Grants and donations	0	1,399	0	0	1,399
10	Salaries and associated costs	20/3 189,789	0	0	35,577	225,366
11	Property maintenance	49,165	0	0	0	49,165
12	Connexional assessment & model trust levy	55,984	0	0	0	55,984
13	District Assessment & Levy	15,788	12,875	0	0	28,663
14	Depreciation	1,125	0	0	0	1,125
15	Office expenses	20/4 6,586	577	0	0	7,163
16	Other outgoings	20/5 31,115	0	0	22,383	53,498
17	<b>Total expenditure</b>	<b>349,552</b>	<b>14,851</b>	<b>0</b>	<b>57,960</b>	<b>422,363</b>
18	Gains/(losses) on monetary investments					0
19	Gains/(losses) on investment properties					0
20	<b>Net income/(expenditure)</b>	<b>2,726</b>	<b>(13,967)</b>	<b>95</b>	<b>(6,081)</b>	<b>(17,227)</b>
21	Transfers between funds	47,500	(268,100)	220,600	0	0
22	Other gains/(losses)	0	0	0	0	0
23	<b>Net movement in funds</b>	<b>50,226</b>	<b>(282,067)</b>	<b>220,695</b>	<b>(6,081)</b>	<b>(17,227)</b>
24	Total funds brought forward	2,325,017	288,331	68,155	36,421	2,717,924
25	<b>Total funds carried forward</b>	<b>2,375,243</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,697</b>

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

### Balance Sheet as at 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2020/21	Total 2019/20
		£	£	£	£		£
<b>Fixed Assets</b>							
Circuit Manses & Equipment	20/7&8	2,243,625	0	0	0	2,243,625	1,934,750
Investment properties	20/7&8	0	0	0	0	0	310,000
Investments		0	0	0	0	0	0
<b>Total Fixed Assets</b>		<b>2,243,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,243,625</b>	<b>2,244,750</b>
<b>Current Assets</b>							
Debtors	20/9	23,584	0	0	0	23,584	17,871
Loans by the circuit		0	0	8,063	0	8,063	0
Investment with TMCP	20/11	0	6,126	0	53	6,179	6,317
Central Finance Board Deposits	20/11	207,874	0	116,072	0	323,946	368,913
Cash at bank and in hand	20/11	(23,360)	0	0	30,286	6,926	125,628
<b>Total Current Assets</b>		<b>208,098</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>368,698</b>	<b>518,729</b>
<b>Current Liabilities</b>							
Creditors (due in under 1 year)	20/10	53,024	0	0	0	53,024	62,782
Grants payable within 2022-23		0	0	0	0	0	0
<b>Total Current Liabilities</b>		<b>53,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,024</b>	<b>62,782</b>
<b>Net current assets/(liabilities)</b>		<b>155,074</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>315,674</b>	<b>455,947</b>
<b>Total assets less current liabilities</b>		<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>	<b>2,700,697</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23		0	0	0	0	0	0
Loans to the circuit		0	0	0	0	0	0
<b>Net Assets</b>		<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>	<b>2,700,697</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		2,398,699	0	0	0	2,398,299	2,375,243
Circuit /Model Trust Fund (unrestricted)		0	6,126	0	0	6,126	6,264
Designated funds (unrestricted)		0	0	124,135	0	124,135	288,850
<b>Total Unrestricted Funds</b>		<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>0</b>	<b>2,528,090</b>	<b>2,670,357</b>
Restricted Funds		0	0	0	30,339	30,339	30,340
<b>Total Funds</b>		<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>	<b>2,700,697</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### Notes to the accounts for the year ended 31 August 2022

##### 1. Basis of accounting and accounting policies

###### i Accounting standard

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

###### ii Public benefit entity

The Methodist Church Southend and Leigh Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

###### iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

###### iv Content

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

###### v FRS 102 SORP 2015

The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

###### vi Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

###### vii Consolidation

The Circuit has denominational regulatory oversight in respect of work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

###### viii Income recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”:
- The administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion
- Co-ordinating the payment of salaries to employees of churches within the Circuit.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

#### **ix Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

#### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make the grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

#### **xi VAT**

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

#### **xii Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold residential properties are shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being the properties' market value resulting from a professional valuation undertaken by RONA in 2015 and subsequently adjusted up to and including 31 August 2022 or, if acquired after that date, at the costs at the date of acquisition. No depreciation is being provided because the trustees consider the current residual value of the properties in their present condition to be not less than the historical cost and, in the absence of any impairment, any depreciation provision for the buildings component of the properties would be immaterial. The Circuit has made use of the deemed cost option on transitioning to FRS102 as outlined above.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### **xiii Investment Property**

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. There are no such properties at 31 August 2022

#### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

#### **xv Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against each Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Church in the Circuit. The District remits quarterly to the Methodist Church Fund most of the sum it receives from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for *ad hoc* collections for various funds controlled and administered by the Methodist Church.

#### **xvi Funds**

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

#### **xvii Ministers' manse costs**

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

### **Notes to the Accounts**

#### **1. Income from Investment Property**

During the year rental income of gross £8,370 (net £6,038) was received on the property that was subject to a letting arrangement (2020/21 – gross £16,740 net £14,903).

#### **2. Assessments on Churches**

The Circuit comprises 15 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Assessment on Churches is determined annually and is based as to half on the membership of each Church and half on the income from offerings, Gift Aid and investment income. The Assessment is paid on a quarterly basis in advance and is treated as a creditor in the balance sheet.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### 3. Pensions

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

The Connexion accounts for this pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts.

Lay employees are contractually employees are automatically entered into a pension scheme which the Circuit has arranged with the Pensions Trust unless they exercise their right to opt out. This is a defined benefit scheme and the Circuit contributes as employer to this scheme.

#### 4. Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit in kind in the hands of the minister.

#### 5. Payments to trustees

The Circuit policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they have been requested to undertake certain activities for the Circuit. The Superintendent Minister and other presbyters undertake the primary executive roles within the Circuit. Apart from in their capacity as Superintendent Minister and other presbyters, no other trustee is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit, other than reimbursement of appropriate expenses. During the year the sum of £862 was reimbursed in this regard to trustees (2020 - £1,359).

#### 6. Connexional assessment and levy

The Connexional Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

#### 7. District Assessment and Levy

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The levy is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August the previous accounting period.

#### 8. Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £18 (2021 £577)

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### 9. Investment Assets (and Trustees for Methodist Church Purposes)

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing agents who are responsible for the day to day management of trust property. TMCP ensures that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

#### 10. Loans to Churches

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes, principally in connection with the maintenance of property. All such loans are made from the York Road Fund, are interest-free, limited to 10% of the project cost or £10,000 whichever is the lower and repayable over a four year period.

#### 11. Central Finance Board and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church and at HSBC Bank plc are all available on demand without loss of interest. Deposits with the CFB are specifically designated to the appropriate funds.

#### 12. Creditors, Accruals and Income in Advance

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

#### 13. Commitments

Grants committed and approved by the trustees but not paid are provided for at the year end. There were no such commitments at 31 August 2022.

#### 14. Unrestricted Funds

##### General Fund

The purpose of this fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. Some 95% of this fund is held as freehold properties, being manses for ministers and one former manse, now an investment property.

##### Circuit Model Trust Fund

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

##### Designated Funds

These are funds to serve specific purposes but are not restricted by any document or deed to that purpose alone.

**York Road Fund** - to provide interest-free loans to churches within the Circuit to fund maintenance work. Loans are repayable over four years.

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

#### **15. Restricted Funds**

There is a restricted fund for the Whittingham Mission where donations and grants can be used only for the Whittingham Mission Experience project.

There is a very small fund of £53 associated with the Rayleigh Church which will be closed during this current year.

#### **16. Related Parties**

None of the Circuit trustees made donations direct to the Circuit during the year or in the preceding year. All of the Circuit trustees are members of one or another Church within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

#### **17. Volunteer Contribution**

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Circuit to value the non-monetary contributions to the Circuit in monetary terms.

#### **18. Capital commitments and contingent liabilities**

There were no capital commitments or contingent liabilities at the year-end (2021 – nil)

#### **19. Independent Examiner**

There are no fees associated with the independent examination as the work is being conducted on a voluntary basis. (2020 Audit - £0).

The auditor/independent examiner has provided no additional services during the year.

#### **20. Financial Analysis**

1	Circuit assessments
2	Grants received
3	Salaries and associated costs
4	Office expenses
5	Other outgoings
6	Expenditure on properties
7	Fixed assets
8	Schedule of manses and investment property
9	Debtors and prepayments
10	Creditors accruals and income in advance
11	Central finance board and bank balances
12	Summary of fund movements
13	Analysis of next assets between funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**20/1 Circuit assessments**

<b>Church</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
Belfairs	28,440				28,440	29,417
Benfleet	37,428				37,428	38,993
Canvey	17,127				17,127	17,848
Chalkwell Park	21,000				21,000	19,342
Fishermans	4,564				4,564	4,753
Hadleigh	13,376				13,376	13,933
Highlands	20,508				20,508	21,366
Hockley	20,000				20,000	17,004
Rayleigh	35,456				35,456	39,846
Rochford	14,500				14,500	16,678
Thorpe Bay	17,576				17,576	18,311
Thundersley	15,388				15,388	16,028
Trinity	20,800				20,800	18,200
Wesley	31,608				31,608	34,596
UMC	27,852				27,852	29,011
<b>Total</b>	<b>325,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,623</b>	<b>335,326</b>

**20/2 Grants received**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
Experience Project				57,475	57,475	42,484
Refrigerated Van				0	0	4,410
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,475</b>	<b>57,475</b>	<b>46,894</b>

**20/3 Salaries and associated costs**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
Stipends	106,562				106,562	105,325
Ministerial Support	38,198				38,198	32,905
Stipends NI	10,067				10,067	9,675
Ministerial Sup NI	2,456				2,456	2,513
Stipends Pension	27,787				27,787	27,463
Ministerial Sup Pen	1,550				1,550	1,632
Town centre salary				0	0	463
Project salaries				31,396	31,396	32,460
Project NI				3,214	3,214	3,117
Admin Salary	14,055				14,055	8,892
Apprenticeship levy	1,072				1,072	921
Preachers Fees	175				175	0
<b>Total</b>	<b>201,922</b>	<b>0</b>	<b>0</b>	<b>34,610</b>	<b>236,532</b>	<b>225,366</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**20/4 Office expenses**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
PPS	2,679				2,679	1,707
Bank Charges	54				54	0
Equipment	629				629	960
Plan and directory					0	1,035
Imaging Day	768				768	0
Church Road Elec	235				235	0
Sundry	527	18			545	861
Office rent	4,225				4,225	2,600
<b>Total</b>	<b>9,117</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>9,135</b>	<b>7,163</b>

**20/5 Other Outgoings**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
Ministers' travel	5,190				5,190	2,987
Ministers' expenses	1,497				1,497	1,116
Manse phones	3,150				3,150	3,016
Manse rates	14,626				14,626	13,756
Training	366				366	313
Quinquennials	2,950				2,950	2,180
Removals	540				540	4,248
Letting fees and exp	2,332				2,332	1,837
Payroll charge	322				322	302
Manse insurance	2,471				2,471	1,360
Project expenses				22,867	22,867	22,383
<b>Total</b>	<b>33,444</b>	<b>0</b>	<b>0</b>	<b>22,867</b>	<b>56,311</b>	<b>53,498</b>

An insurance prepayment was calculated for the first time in 2021

**20/6 Expenditure on properties**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
Council tax	11,515				11,515	11,140
Water supply	3,111				3,111	2,616
Maintenance	90,508				90,508	49,165
Insurance	2,471				2,471	1,360
<b>Total</b>	<b>107,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,605</b>	<b>64,281</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**20/7 Fixed Assets**

Description	Manses	Equipment	Investment Properties	Total
<b>Cost or Valuation</b>				
Balance as at 1 September 2021	1,932,500	4,500	310,000	2,247,000
Tfr of Property from Investment to Manse	<b>310,000</b>		<b>(310,000)</b>	<b>0</b>
<b>Balance as at 31 August 2022</b>	<b>2,242,500</b>	<b>4,500</b>	<b>0</b>	<b>2,247,000</b>
<b>Depreciation</b>				
Balance as at 1 September 2021	0	2,250	0	2,250
Charge for the year	0	1,125	0	1,125
<b>Balance as at 31 August 2022</b>	<b>0</b>	<b>3,375</b>	<b>0</b>	<b>3,375</b>
<b>Net book value as at 31 August 2022</b>	<b>2,242,500</b>	<b>1,125</b>	<b>0</b>	<b>2,243,625</b>
Net book value as at 31 August 2021	1,932,500	2,250	310,000	2,244,750

During the year, 33, Church Road Shoeburyness ceased to be leased and was prepared for the arrival of a new Minister who took occupation on 1<sup>st</sup> August 2022

**20/8 Schedule of Manses and Investment Property**

	Type	Valuation
633, High Road, Benfleet	Manse	350,000
1, Oakview Close, Leigh-On-Sea	Manse	390,000
259, Rayleigh Road, Rayleigh	Manse	350,000
33, Church Road, Shoeburyness	Manse	310,000
146, Gainsborough Drive, Westcliff-On-Sea	Manse	395,000
37, Ormonde Gardens, Leigh-On-Sea	Manse	430,000
Wesley Grange	Manse	17,500
<b>Total</b>		<b>2,242,500</b>

**20/9 Debtors and Prepayments**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
<b>Debtors</b>						
Loans to Ex-employees	2,500				2,500	2,500
Due from Churches	4,600				4,600	2,691
	<b>7,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,100</b>	<b>5,191</b>
<b>Prepayments</b>						
Stipend paid in advance	15,614				15,614	11,950
Insurance paid in advance	870				870	730
	<b>16,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,484</b>	<b>12,680</b>
<b>Total</b>	<b>23,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,584</b>	<b>17,871</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**20/10 Creditors, Accruals and Income in Advance**

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
<b>Income in Advance</b>						
Assessment paid in advance	40,790				40,790	46,588
<b>Creditors and Accruals</b>						
Ministers' and Staff Expenses	173				173	924
Maintenance	5,050				5,050	7,973
Rent & Utilities	290				290	
Local Projects	221				221	763
Other	6,500				6,500	6,500
<b>Total</b>	<b>53,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,024</b>	<b>62,748</b>

**20/11 Central Finance Board and Bank Balances**

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
Central Finance Board	207,874		116,072		323,946	368,913
TMCP Trustee Account		6,126		53	6,179	6,317
HSBC	(23,360)			30,286	6,926	125,628
<b>Total</b>	<b>184,514</b>	<b>6,126</b>	<b>116,072</b>	<b>30,339</b>	<b>337,051</b>	<b>500,858</b>

**20/12 Summary of Fund Movements**

Fund	Balance 01.09.21	Income	Expenditure	Transfers	Balance 31.08.22
General Fund	2,375,243	335,140	401,684	90,000	2,398,699
Model Trust Fund	6,264	36	174	0	6,126
Elm Road Fund	220,600		75,000	(90,000)	55,600
York Road Fund	68,250	285			68,535
<b>Total Unrestricted Funds</b>	<b>2,670,357</b>	<b>335,461</b>	<b>476,858</b>	<b>0</b>	<b>2,528,960</b>
Experience Project	30,287	57,476	57,477		30,286
Rayleigh Road	53				53
<b>Total Restricted</b>	<b>30,340</b>	<b>57,476</b>	<b>57,477</b>	<b>0</b>	<b>30,339</b>
<b>Total Funds</b>	<b>2,700,697</b>	<b>392,937</b>	<b>534,335</b>	<b>0</b>	<b>2,559,299</b>

**20/13 Analysis of Net Assets between Funds**

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2022	Total 2021
Tangible fixed assets	2,243,625				2,243,625	1,934,750
Fixed asset investment						310,000
Current assets	208,098	6,126	124,135	30,339	368,698	518,729
Current liabilities	(53,024)				(53,024)	(62,924)
<b>Total</b>	<b>2,398,699</b>	<b>6,126</b>	<b>124,135</b>	<b>30,339</b>	<b>2,559,299</b>	<b>2,700,555</b>

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

**APPENDIX**

**Current Circuit Meeting Membership as at the date of this report**

**Ministers**

Rev Peter Moorhouse	(Superintendent)
Rev Margaret Deans	(Supernumerary with pastoral oversight)
Rev Dr Calvin Samuel	
Deacon Sarah McDowall	
Pastor Stephen Mayo	
Rev Clifford Newman	(Supernumerary with pastoral oversight)
Rev Agnes Sam	(appointed 1 September 2022)
Rev Zena Smith	

**Supernumerary Ministers**

Rev Norman Hooks
Rev Peter Perowne
Rev Theresa Rutterford

**Circuit Stewards**

Mrs Anne Briant	
Mr Ian Lowe	
Mrs Pamela Smith**	
Mr Mike Spaul**	(appointed 14 Sept 2021)

**Circuit Treasurer**

Mr Adrian Nunn**
Mr Patrick Smith

**Other Circuit Officers**

Mrs Val Dobbin	(Action for Children)
Mr Robert Gray	(Safeguarding Officer)
Miss Anne Lane**	(Connexional Funds Treasurer)
Mrs Pamela Smith**	(Property and Manses Co-ordinator)
Mr Mike Spaul**	(Worship Leader rep)
Mrs Jane Fulford	(Local Preachers' Secretary) (appointed September 2022)

**Church Representatives**

<b>Belfairs</b>	Mr Mike Spaul** Mrs Tina Gowers** Mrs Neeltje Charles
<b>Benfleet</b>	Mrs Daisy Humphreys Mr Richard Reeves Vacancy
<b>Canvey Island</b>	Mrs Cathy Turner Mr Adrian Nunn** Mrs Eva Hayes
<b>Chalkwell Park</b>	Mrs Jo Malcolm Mr Laurie Ward Mrs Sue Allum

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

<b>Hadleigh</b>	Ms Claire Gunn Mrs Judee Peterson Ms Susan Mthimkulu
<b>Highlands</b>	Mr Donald Mayes Mr David Watson Mr Frank Edmonds
<b>Hockley</b>	Mrs Muriel Pregnall Mr Stan Rae Mrs Ros Hayman
<b>Fishermen's Chapel</b>	Kelly Andrews Mr Roger Smith Mr Paul Wornell
<b>Rayleigh</b>	Miss Susie King Mr Andy Cameron Mr Keith Norman
<b>Rochford</b>	Mrs Carole Glendening Mrs Heather Sims Mr Bruce Glendenning
<b>Thorpe Bay</b>	Mrs Angela Merenda Vacancy Miss Margaret Poulter
<b>Thundersley</b>	Mrs Shirley Beadle Miss Anne Lane** Mrs Linda King
<b>Trinity</b>	Mrs Viv Robson Mrs Jacky Walton Vacancy
<b>United MC</b>	Mr Alan Sambridge Mrs Wendy Coombes Mr Bob Briant
<b>Wesley</b>	Mrs Gaye Greenway Mrs Tina Gowers** Mrs Judy Taylor

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### GLOSSARY OF TERMS

<b>**</b>	Indicates a Trustee serving in more than one capacity
<b>CFB:</b>	Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for the Methodist Church in Great Britain and provides investment advice to those entities.
<b>Church:</b>	a group of members from fewer than 10 to more than 90
<b>Circuit:</b>	a group of Methodist Churches near each other, typically between 10 and 20
<b>Circuit Meeting:</b>	The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.
<b>CLT</b>	Circuit Leadership Team which comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurers
<b>CMTF:</b>	Circuit Model Trust Fund
<b>Connexion:</b>	The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.
<b>Connexional Funds:</b>	The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
<b>District:</b>	a group of contiguous Circuits, usually between 15 and 30
<b>DAF:</b>	District Advance Fund
<b>FRS:</b>	Financial reporting Standard
<b>HMRC:</b>	Her Majesty's Revenue and Customs
<b>Lay Employees:</b>	Personnel employed by the Circuit on generally accepted commercial employment terms.
<b>MMPS:</b>	Methodist Ministers' Pension Scheme
<b>PASLEMC:</b>	Pensions and Assurance Scheme for Lay Employees of the Methodist Church
<b>Pensions Trust:</b>	The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees
<b>Presbyters</b>	Probationer or Ordained Methodist Ministers (including the Superintendent) who have pastoral and administrative responsibility for the Churches within the Circuit
<b>SOFA:</b>	Statement of Financial Activities
<b>SORP:</b>	Statement of Recommended Practice
<b>TMCP:</b>	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

England & Wales - Charity number 1134248

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# Accounts

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**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**Registered Charity Number 1134248**

**Beds, Essex & Herts District - Circuit Number 34/10**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**Southend and Leigh Methodist Circuit Office**

**Sutherland Boulevard  
Leigh-on-Sea  
Essex  
SS9 3PT**

# METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021

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#### Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

#### ***Our Mission***

*Through prayer and worship, the reading and study of the Bible; mutual support and fellowship; we seek God's empowering through the Holy Spirit to be his missionary people.*

*We seek in Christian love and service, to reach out to communities in which we are planted, and live the Good News of Jesus Christ.*

*'Through our lives and by our prayers – Your Kingdom come.'*

#### **Aims and organisation**

The Charity's objective is to act as a Resource provider within the areas around the Boroughs of Castle Point and Southend-on-Sea and the Urban District of Rochford for the Methodist Church:

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

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

In practice the organisation and resourcing of:

- ❖ public acts of worship open to members of the church and non-members alike.
- ❖ teaching of Christianity through sermons, courses and small groups.
- ❖ pastoral work including visiting the sick and bereaved.
- ❖ religious assemblies in local schools.
- ❖ provision of Christianity through the staging of events and services.
- ❖ provision of chaplaincy services to the Adventure Island Theme Park.

#### **Review of the year**

The year under review has as ever been one of both progress and pressure. 2020/21 will be most remembered for the continuing impact of the global Coronavirus pandemic - resulting in the required

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

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#### Review of the year (contd)

closure of churches for worship and all other activities and a movement to provision of activities via a variety of technological approaches, followed by the re-opening of Churches for worship and other activities when lockdown restrictions were eased, but with appropriate precautions in place as recommended by The Methodist Church.

The Circuit has continued to work to implement elements of its ever-developing vision.

1. Seeking to develop a fully detailed delivery plan.
2. Focussing on:-
  - how we could encourage/create spiritual hunger in our people.
  - how to ensure we encourage our people to grow in depth spiritually and
  - how we grow disciples.
  - how we share and work with the straplines - "Belong, Become, Behave" and "Win, Build, Send".

Work continues to ensure the vision is updated in the light of the new "normal" created by the pandemic.

Progress came from the continuing development of the Town Centre Ministry – the work is now in three strands – a Retail strand run with ecumenical partners from Love Southend, a Chaplaincy strand based at the Adventure Island theme park and a Chaplaincy strand working with HARP, a local charity for the homeless. The Circuit was fortunate to secure the appointment of a Deacon to take up the lead role – she started on 1<sup>st</sup> Sept 2020. Progress came for various local churches in developments of various initiatives – several churches initiating café style services; community activities and property refurbishments.

The Night Shelter work could not continue. The Worship Academy continued on Zoom and flourished with strong representation across the circuit both in terms of people and financial support. This activity has very strong ecumenical and social links. The Healing and Well Being services were not able to continue during Lockdown but resumed in June 2021. Other Worship Services were continued either by Zoom or on YouTube. The "Meet the Minister Sessions" continued by Zoom – an opportunity for all to meet and interrogate (gently!) the Circuit staff. Plans to begin multicultural circuit services and trips to some Methodist Historic sites did not come to fruition due to lockdown restrictions. The Circuit participated in "Bible Month", studying the Book of Ruth. Small study groups have been started studying "The Methodist Way of Life" using material provided by the Methodist Church.

The Circuit continues to support the Experience Project. The Project is based on the Bournes Green estate in Southend, the most deprived and socially challenged area of the Borough. It is working to build relationships with the community via the provision of food and technologically advanced youth work. The Project has strong ecumenical links. It quickly secured provision of food from Ocado on a weekly basis and has also secured some grant funding to support it. Indications continue to be very encouraging, although the work of the Project has been hampered by the lockdowns and the necessity to put in place measures to limit the spread of the Coronavirus. The work is based at the Whittingham Avenue site, within the estate, and has been formally recognised as a Mission Centre within the Circuit. Through the Stationing process we did secure the appointment of a deacon – Sarah McDowall. The Circuit was also successful in stationing for 2021. Rev Chris Sandy has moved on and we have been delighted to welcome Rev Zena Smith, who has pastoral charge of Benfleet,

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued**

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#### **Review of the year (contd)**

Canvey Island and Thundersley Churches. The Pastor employed by the circuit has continued to be a really valuable asset. He has now begun training for the Presbyterian Ministry. The plans to employ a further Pastor/Preacher to bring the staff team to the complement identified within the Vision were placed on hold but have now been revived. It is hoped that we will shortly have two part time administrators, which will give administrative cover five days a week.

Financial issues remain – exacerbated, for the local churches, by the lockdown restrictions depriving them of much of their income derived from lettings. To assist the local churches the Circuit agreed to forego part of the assessment income due from Churches to the Circuit and this has led to a substantial drop in income and subsequent loss as shown in the financial accounts. Post lockdown certain grant making bodies have revised their plans and approaches resulting in some grants being withdrawn or reduced as charities seek to meet greater perceived needs.

All the churches continued to be able to worship and work throughout lockdown using a variety of methods from Zoom, to streaming sessions via WhatsApp, YouTube and Facebook to paper transcripts and services recorded to DVD /CD and distributed for worship. Zoom or other video conferencing tools have been used for Bible studies, prayer meetings, Worship Academy, Meet the Minister, as well as coffee mornings and business meetings. Despite the pressure and loss of the old “normal” it has been a good year with positive developments to build on for the new normal which is to come.

#### **Income trends**

Circuit income is predominantly from the assessments paid by the circuit churches. Grants were also received for the Experience Project at Whittingham Mission.

#### **Expenditure trends**

Stipend expenditure increases each financial year in line with conference approved increases. As agreed by the Circuit Meeting there was a catch up on maintenance to a number of the manses. Other costs were well controlled and in line with budget.

Over 20% of expenditure is the Circuit contribution to the District and Connexion, of which some 81% is used to fund the work of the wider Methodist Church. Other expenditure includes the provision of manses and the payment of stipends and salaries for ministers and lay staff as well as the Circuit administration and office costs.

#### **Fund balances**

As at 31 August 2021 the net current assets of the Circuit available for general purposes amounted to £130,351 since the greater part of the accumulated funds are invested in the properties. The majority of the Circuit Model Trust Fund has been moved to Designated Funds as the leadership have decided this should be spent on mission initiatives. In August 2021 the Circuit agreed to make Grants to three Churches to further the Mission of those Churches. The Grants total £55,000, but were paid after the year end and will be shown in next year's accounts.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

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#### Plans for 2021/22

Circuit financial plans for the coming year had been prepared on the basis that the current staffing be maintained plus an additional pastor/preacher. However, in the light of the financial positions of the churches in the Circuit resulting from the loss of income from both offerings and lettings, this will not be implemented imminently.

Greater efforts will be made to secure grants for the Experience Project at Whittingham Mission in addition to the Grants already received from Connexion and District.

#### Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum of five months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. However, the financial results for the past three years means that this has not been maintained. Individual churches used to pay their assessment one quarter in advance which amount was included in the creditors on the Balance Sheet, but most Churches now pay monthly.

#### Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

Full name of charity	Methodist Church Southend and Leigh Circuit
Registration Charity Number	1134248
Date of registration	10 February 2010
Main communication address	Circuit Office Sutherland Boulevard Leigh-on-Sea Essex SS9 3PT

The members of the Southend and Leigh Circuit meeting are the Charity Trustees, membership being made up of circuit office holders and representatives appointed by the local churches.

The full membership is shown on pages 24 and 25

#### Circuit Ministers and officers

Active Circuit Ministers	Rev Peter Moorhouse (Superintendent) Rev Margaret Deans Pastor Stephen Mayo Deacon Sarah McDowall Rev Dr Calvin Samuel Rev Chris Sandy (retired 31 August 2021)
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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

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Active Circuit Ministers (Cont'd.)	Rev Zena Smith Pastor Colin Turner	(appointed 1 September 2021) (retired 31 August 2021)
Circuit Stewards	Miss Kathy Burrell Mr Ian Lowe Mrs Pamela Smith Mrs Anne Briant Mr Mike Spaul**	(appointed 14 Sept 2021)

The Circuit Treasurers were Mr Adrian Nunn and Mr Patrick Smith and they acted as the principal officers overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Keith Flaxman FCCA CPFA Keith Flaxman Associates 8 Silvermere Langdon Hills Basildon Essex SS16 6R
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Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes
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#### **Public Benefit**

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

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

The governing document for the circuit is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD)

Day to day management of the circuit is undertaken by the Circuit leadership team.

#### **Trustee Training**

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Circuit meeting members as induction to their role as trustees.

#### **Related parties**

The Circuit is part of the Beds, Essex & Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are members of the circuit – Belfairs, Benfleet, Canvey, The Fishermen's Chapel, Hadleigh, Highlands, Hockley, Rayleigh, Rochford, Thorpe Bay, Thundersley, Trinity, United Methodist Church, Wesley and the Whittingham Mission. There is also a link with Westerly Christian Care Home.

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

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#### **Risk Management**

The major risks have been identified and recorded by the Circuit Administration and the Circuit Treasurer with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and expenditure is being monitored in total and is compared with the approved annual budget on a monthly basis to detect trends as part of the risk management process.

#### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosure and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice
- The Southend and Leigh Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Southend and Leigh Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

**METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued**

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**Trustees' responsibilities**

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence for taking steps for the prevention and detection of fraud and other irregularities.

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the auditors and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the auditors have been made aware of that information.

**Signed on behalf of the Circuit Trustees**

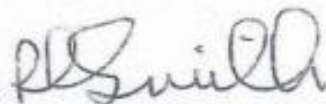
**Rev Peter Moorhouse**  
Superintendent Minister



**Adrian Nunn**



**Patrick Smith**  
Principal finance officers



Date:

21.01.2022

## **METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT CHARITY COMMISSION REFERENCE NUMBER 1134248**

I report on the accounts of the Methodist Church Southend and Leigh Circuit Charitable Trust for the year ended 31<sup>st</sup> August 2021

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

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination and I believe that:

- Accounting records were kept in respect of the Trust as required by section 130 of the Act.
- The accounts accord with those records.
- The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Keith Flaxman FCCA CPFA  
8 Silvermere  
Langdon Hills  
Basildon  
Essex  
SS16 6RA

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### Financial statements for the year ended 31 August 2021

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## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### Financial statements for the year ended 31 August 2021

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2020-21 £
<b>Income</b>						
1	Donations and legacies	0	0	0	0	0
2	Income from monetary investments	212	884	95	0	1,191
3	Income from investment properties	16,740	0	0	0	16,740
4	Assessments on Churches	20/1 335,326	0	0	0	335,326
5	Capital Receipts	0	0	0	0	0
6	Grants Received	20/2 0	0	0	46,894	46,894
7	Other charitable income	0	0	0	4,985	4,985
8	<b>Total income</b>	<b>352,278</b>	<b>884</b>	<b>95</b>	<b>51,879</b>	<b>405,136</b>
<b>Expenditure</b>						
9	Grants and donations	0	1,399	0	0	1,399
10	Salaries and associated costs	20/3 189,789	0	0	35,577	225,366
11	Property maintenance	49,165	0	0	0	49,165
12	Connexional assessment & model trust levy	55,984	0	0	0	55,984
13	District Assessment & Levy	15,788	12,875	0	0	28,663
14	Depreciation	1,125	0	0	0	1,125
15	Office expenses	20/4 6,586	577	0	0	7,163
16	Other outgoings	20/5 31,115	0	0	22,383	53,498
17	<b>Total expenditure</b>	<b>349,552</b>	<b>14,851</b>	<b>0</b>	<b>57,960</b>	<b>422,363</b>
18	Gains/(losses) on monetary investments					0
19	Gains/(losses) on investment properties					0
20	<b>Net Income/(expenditure)</b>	<b>2,726</b>	<b>(13,967)</b>	<b>95</b>	<b>(6,081)</b>	<b>(17,227)</b>
21	Transfers between funds	47,500	(268,100)	220,600	0	0
22	Other gains/(losses)	0	0	0	0	0
23	<b>Net movement in funds</b>	<b>50,226</b>	<b>(282,067)</b>	<b>220,695</b>	<b>(6,081)</b>	<b>(17,227)</b>
24	Total funds brought forward	2,325,017	288,331	68,155	36,421	2,717,924
25	<b>Total funds carried forward</b>	<b>2,375,243</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,697</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### Financial statements for the year ended 31 August 2021

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2020-21
		£	£	£	£	£
<b>Income</b>						
1	Donations and legacies	0	0	0	0	0
2	Income from monetary investments	757	2,862	453	1	4,073
3	Income from investment properties	16,740	0	0	0	16,740
4	Assessments on Churches	20/1 380,593	0	0	0	380,593
5	Capital Receipts	0	0	0	0	0
6	Grants Received	20/2 7,500	0	0	36,000	43,500
7	Other charitable income	444	0	0	10	454
8	<b>Total income</b>	<b>406,034</b>	<b>2,862</b>	<b>453</b>	<b>36,011</b>	<b>445,360</b>
<b>Expenditure</b>						
9	Grants and donations	3,000	0	0	0	3,000
10	Salaries and associated costs	20/3 204,450	0	0	14,090	218,540
11	Property maintenance	40,724	0	0	0	40,724
12	Connexional assessment & model trust levy	62,352	0	0	0	62,352
13	District Assessment & Levy	14,000	18,001	0	0	32,001
14	Depreciation	1,125	0	0	0	1,125
15	Office expenses	20/4 5,587	714	0	0	6,301
16	Other outgoings	20/5 48,783	0	0	8,052	56,835
17	<b>Total expenditure</b>	<b>380,021</b>	<b>18,715</b>	<b>0</b>	<b>22,142</b>	<b>420,878</b>
18	Gains/(losses) on monetary investments					0
19	Gains/(losses) on investment properties					0
20	<b>Net Income/(expenditure)</b>	<b>26,013</b>	<b>(15,853)</b>	<b>453</b>	<b>13,869</b>	<b>24,482</b>
21	Transfers between funds	30,000	(52,500)	0	22,500	0
22	Other gains/(losses)	0	0	0	0	0
23	<b>Net movement in funds</b>	<b>56,013</b>	<b>(68,353)</b>	<b>453</b>	<b>36,369</b>	<b>24,482</b>
24	Total funds brought forward	2,269,004	356,684	67,702	52	2,693,442
25	<b>Total funds carried forward</b>	<b>2,325,017</b>	<b>288,331</b>	<b>68,155</b>	<b>36,421</b>	<b>2,717,924</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### Financial statements for the year ended 31 August 2021

#### Balance Sheet as at 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2020/21	Total 2019/20 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	20/7&8	1,934,750	0	0	0	1,934,750	1,935,875
Investment properties	20/7&8	310,000	0	0	0	310,000	310,000
Investments		0	0	0	0	0	0
<b>Total Fixed Assets</b>		<b>2,244,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,244,750</b>	<b>2,245,875</b>
<b>Current Assets</b>							
Debtors	20/9	17,871	0	0	0	17,871	14,949
Loans by the circuit		0	0	0	0	0	0
Investment with TMCP	20/11	0	6,264	0	53	6,317	288,384
Central Finance Board Deposits	20/11	80,063	0	288,850	0	368,913	267,432
Cash at bank and in hand	20/11	95,341	0	0	30,287	125,628	3,452
<b>Total Current Assets</b>		<b>193,275</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>518,729</b>	<b>574,217</b>
<b>Current Liabilities</b>							
Creditors (due in under 1 year)	20/10	62,924	0	0	0	62,924	102,168
Grants payable within 2022-23		0	0	0	0	0	0
<b>Total Current Liabilities</b>		<b>62,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,924</b>	<b>102,168</b>
<b>Net current assets/(liabilities)</b>		<b>130,351</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>455,805</b>	<b>472,049</b>
<b>Total assets less current liabilities</b>		<b>2,375,101</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,555</b>	<b>2,717,924</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23		0	0	0	0	0	0
Loans to the circuit		0	0	0	0	0	0
<b>Net Assets</b>		<b>2,375,101</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,555</b>	<b>2,717,924</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)		2,375,243	0	0	0	2,375,243	2,325,017
Circuit /Model Trust Fund (unrestricted)		0	6,264	0	0	6,264	288,331
Designated funds (unrestricted)		0	0	288,850	0	288,850	68,155
<b>Total Unrestricted Funds</b>		<b>2,375,243</b>	<b>6,264</b>	<b>288,850</b>	<b>0</b>	<b>2,670,357</b>	<b>2,681,503</b>
Restricted Funds		0	0	0	30,340	30,340	36,421
<b>Total Funds</b>		<b>2,375,243</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,697</b>	<b>2,717,924</b>

## METHODIST CHURCH SOUTHEND AND LEIGH CIRCUIT

### Notes to the accounts for the year ended 31 August 2021

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#### 1. Basis of accounting and accounting policies

##### i Accounting standard

The financial statements have been prepared in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015) – (Charities SORP (FRS 102)).

##### ii Public benefit entity

The Methodist Church Southend and Leigh Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

##### iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

##### iv Content

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

##### v FRS 102 SORP 2015

The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

##### vi Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Circuit is a going concern.

##### vii Consolidation

The Circuit has denominational regulatory oversight in respect of work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

##### viii Income recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in three matters:

- The collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”:
- The administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion
- Co-ordinating the payment of salaries to employees of churches within the Circuit.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees’ Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

#### **ix Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

#### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make the grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

#### **xi VAT**

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

#### **xii Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold residential properties are shown in the accounts at deemed historical cost representing each property’s gross carrying value as at 1 September 2015, being the properties’ market value resulting from a professional valuation undertaken by RONA in 2015 and subsequently adjusted up to and including 31 August 2020 or, if acquired after that date, at the costs at the date of acquisition. No depreciation is being provided because the trustees consider the current residual value of the properties in their present condition to be not less than the historical cost and, in the absence of any impairment, any depreciation provision for the buildings component of the properties would be immaterial. The Circuit has made use of the deemed cost option on transitioning to FRS102 as outlined above.

### **xiii Investment Property**

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

### **xv Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against each Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Church in the Circuit. The District remits quarterly to the Methodist Church Fund most of the sum it receives from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for *ad hoc* collections for various funds controlled and administered by the Methodist Church.

### **xvi Funds**

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

### **xvii Ministers' manse costs**

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

## **Notes to the Accounts**

### **1. Income from Investment Property**

During the year rental income of gross £16,740 (net £14,903) was received on the property that was subject to a letting arrangement (2019/20 – gross £16,740 net £12,757).

### **2. Assessments on Churches**

The Circuit comprises 15 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Assessment on Churches is determined annually and is based as to half on the membership of each Church and half on the income from offerings, Gift Aid and investment income. The Assessment is paid on a quarterly basis in advance and is treated as a creditor in the balance sheet.

### **3. Pensions**

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

The Connexion accounts for this pension scheme and shows the figures in the annual Methodist Church in Great Britain accounts.

Lay employees are contractually employees are automatically entered into a pension scheme which the Circuit has arranged with the Pensions Trust unless they exercise their right to opt out. This is a defined benefit scheme and the Circuit contributes as employer to this scheme.

### **4. Cost of Superintendent, Presbyters and Trustees**

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit is not disclosed here as HMRC does not regard this as a benefit in kind in the hands of the minister.

### **5. Payments to trustees**

The Circuit policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they have been requested to undertake certain activities for the Circuit. The Superintendent Minister and other presbyters undertake the primary executive roles within the Circuit. Apart from in their capacity as Superintendent Minister and other presbyters, no other trustee is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit, other than reimbursement of appropriate expenses. During the year the sum of £862 was reimbursed in this regard to trustees (2020 - £1,359).

### **6. Connexional assessment and levy**

The Connexional Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

### **7. District Assessment and Levy**

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The levy is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August the previous accounting period.

### **8. Investment Management**

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £577 (2020 £714)

## **9. Investment Assets (and Trustees for Methodist Church Purposes)**

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing agents who are responsible for the day to day management of trust property. TMCP ensures that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

## **10. Loans to Churches**

Loans to churches within the Circuit may be granted by the trustees for a variety of purposes, principally in connection with the maintenance of property. All such loans are made from the York Road Fund, are interest-free, limited to 10% of the project cost or £10,000 whichever is the lower and repayable over a four year period.

## **11. Central Finance Board and Bank Balances**

Monetary balances held at the Central Finance Board of the Methodist Church and at HSBC Bank plc are all available on demand without loss of interest. Deposits with the CFB are specifically designated to the appropriate funds.

## **12. Creditors, Accruals and Income in Advance**

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

## **13. Commitments**

Grants committed and approved by the trustees but not paid are provided for at the year end. There were no such commitments at 31 August 2020.

## **14. Unrestricted Funds**

### **General Fund**

The purpose of this fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. Some 95% of this fund is held as freehold properties, being manses for ministers and one former manse, now an investment property.

### **Circuit Model Trust Fund**

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

### **Designated Funds**

These are funds to serve specific purposes but are not restricted by any document or deed to that purpose alone.

**York Road Fund** - to provide interest-free loans to churches within the Circuit to fund maintenance work. Loans are repayable over four years.

## **15. Restricted Funds**

There is a restricted fund for the Whittingham Mission where donations and grants can be used only for the Whittingham Mission Experience project.

There is a very small fund of £53 associated with the Rayleigh Church which will be closed during this current year.

## **16. Related Parties**

None of the Circuit trustees made donations direct to the Circuit during the year or in the preceding year. All of the Circuit trustees are members of one or another Church within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

## **17. Volunteer Contribution**

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Circuit to value the non-monetary contributions to the Circuit in monetary terms.

## **18. Capital commitments and contingent liabilities**

There were no capital commitments or contingent liabilities at the year-end (2020 – nil)

## **19. Independent Examiner**

There are no fees associated with the independent examination as the work is being conducted on a voluntary basis. (2020 Audit - £4,000).

The auditor/independent examiner has provided no additional services during the year.

## **20. Financial Analysis**

- 1 Circuit assessments
- 2 Grants received
- 3 Salaries and associated costs
- 4 Office expenses
- 5 Other outgoings
- 6 Expenditure on properties
- 7 Fixed assets
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### 20/1 Circuit assessments

Church	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
Belfairs	29,417				29,417	32,697
Benfleet	38,993				38,993	43,066
Canvey	17,848				17,848	19,425
Chalkwell Park	19,342				19,342	23,369
Fishermans	4,753				4,753	4,932
Hadleigh	13,933				13,933	16,762
Highlands	21,366				21,366	23,773
Hockley	17,004				17,004	17,952
Rayleigh	39,846				39,846	46,273
Rochford	16,678				16,678	18,971
Thorpe Bay	18,311				18,311	21,175
Thundersley	16,028				16,028	17,389
Trinity	18,200				18,200	20,800
Wesley	34,596				34,596	32,388
UMC	29,011				29,011	41,621
<b>Total</b>	<b>335,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,326</b>	<b>380,593</b>

### 20/2 Grants received

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
BEH Mission enabler					0	7,500
Experience Project				42,484	42,484	36,000
Refrigerated Van				4,410	4,410	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,894</b>	<b>46,894</b>	<b>43,500</b>

### 20/3 Salaries and associated costs

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
Stipends	105,325				105,325	101,893
Ministerial Support	32,905				32,905	31,065
Stipends NI	9,675				9,675	9,361
Ministerial Sup NI	2,513				2,513	2,230
Stipends Pension	27,463				27,463	26,741
Ministerial Sup Pen	1,632				1,632	1,491
Ex-gratia payment					0	6,000
Mission enabler					0	11,542
Town centre salary	463				463	5,314
Project salaries				32,460	32,460	12,825
Project NI				3,117	3,117	1,265
Admin Salary	8,892				8,892	8,320
Apprenticeship levy	921				921	493
<b>Total</b>	<b>189,789</b>	<b>0</b>	<b>0</b>	<b>35,577</b>	<b>225,366</b>	<b>218,540</b>

<b>20/4 Office expenses</b>						
<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
PPS	1,707				1,707	812
Telephone					0	198
Equipment	960				960	0
Plan and directory	1,035				1,035	569
Materials					0	1,524
Insurance					0	543
Sundry	284	577			861	1,139
Office rent	2,600				2,600	1,516
<b>Total</b>	<b>6,586</b>	<b>577</b>	<b>0</b>	<b>0</b>	<b>7,163</b>	<b>6,301</b>

#### **20/5 Other Outgoings**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
Town Centre						1,215
Ministers' travel	2,987				2,987	9,152
Ministers' expenses	1,116				1,116	1,606
Manse phones	3,016				3,016	5,250
Manse rates	13,756				13,756	14,064
Computers						660
Preachers' fees						2,226
Training	313				313	430
Quinquennials	2,180				2,180	
Legal and prof						4,000
Removals	4,248				4,248	4,262
Letting fees and exp	1,837				1,837	3,983
Payroll charge	302				302	576
Manse insurance	1,360				1,360	1,359
Project expenses				22,383	22,383	8,052
<b>Total</b>	<b>31,115</b>	<b>0</b>	<b>0</b>	<b>22,383</b>	<b>53,498</b>	<b>56,835</b>

#### **20/6 Expenditure on properties**

<b>Description</b>	<b>General Fund</b>	<b>Model Trust</b>	<b>Designated funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
Council tax	11,140				11,140	10,804
Water supply	2,616				2,616	3,260
Maintenance	49,165				49,165	40,724
Insurance	1,360				1,360	1,359
<b>Total</b>	<b>64,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,281</b>	<b>56,147</b>

## 20/7 Fixed Assets

Description	Manses	Equipment	Investment Properties	Total
<b>Cost or Valuation</b>				
Balance as at 1 September 2020	1,932,500	4,500	310,000	2,247,000
<b>Balance as at 31 August 2021</b>	<b>1,932,500</b>	<b>4,500</b>	<b>310,000</b>	<b>2,247,000</b>
<b>Depreciation</b>				
Balance as at 1 September 2020	0	1,125	0	1,125
Charge for the year	0	1,125	0	1,125
<b>Balance as at 31 August 2021</b>	<b>0</b>	<b>2,250</b>	<b>0</b>	<b>2,250</b>
<b>Net book value as at 31 August 2021</b>	<b>1,932,500</b>	<b>2,250</b>	<b>310,000</b>	<b>2,244,750</b>
Net book value as at 31 August 2020	1,932,500	3,375	310,000	2,245,875

## 20/8 Schedule of Manses and Investment Property

	Type	Valuation
633, High Road, Benfleet	Manse	350,000
1, Oakview Close, Leigh-On-Sea	Manse	390,000
259, Rayleigh Road, Rayleigh	Manse	350,000
33, Church Road, Shoeburyness	Investment	310,000
146, Gainsborough Drive, Westcliff-On-Sea	Manse	395,000
37, Ormonde Gardens, Leigh-On-Sea	Manse	430,000
Wesley Grange	Manse	17,500
<b>Total</b>		<b>2,242,500</b>

## 20/9 Debtors and Prepayments

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
<b>Debtors</b>						
Loans to employees	2,500				2,500	2,500
Due from Churches	2,691				2,691	641
	<b>5,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,191</b>	<b>3,141</b>
<b>Prepayments</b>						
Stipend paid in advance	11,950				11,950	11,808
Insurance paid in advance	730				730	0
	<b>12,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,680</b>	<b>11,808</b>
<b>Total</b>	<b>17,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,871</b>	<b>14,949</b>

#### 20/10 Creditors, Accruals and Income in Advance

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
<b>Income in Advance</b>						
Assessment paid in advance	46,588				46,588	90,000
<b>Creditors and Accruals</b>						
Ministers' and Staff Expenses	924				924	549
Maintenance	7,973				7,973	79
Audit Fee	0				0	4,000
Local Projects	763				763	1,040
Other	6,676				6,676	6,500
<b>Total</b>	<b>16,336</b>				<b>16,336</b>	<b>12,168</b>
<b>Total</b>	<b>62,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,924</b>	<b>102,168</b>

#### 20/11 Central Finance Board and Bank Balances

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
Central Finance Board	80,063		288,850		368,913	267,432
TMCP Trustee Account		6,264		53	6,317	288,193
HSBC	95,341			30,287	125,628	3,452
<b>Total</b>	<b>175,404</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>500,858</b>	<b>559,077</b>

#### 20/12 Summary of Fund Movements

Fund	Balance 01.09.20	Income	Expenditure	Transfers	Balance 31.08.21
General Fund	2,325,017	352,278	349,552	47,500	2,375,243
Model Trust Fund	288,331	884	14,851	(268,100)	6,264
Elm Road Fund				220,600	220,600
York Road Fund	68,155	95			68,250
<b>Total Unrestricted Funds</b>	<b>2,681,503</b>	<b>353,257</b>	<b>364,403</b>	<b>0</b>	<b>2,670,357</b>
Experience Project	36,368	51,879	57,960		30,287
Rayleigh Road	53	0			53
<b>Total Restricted</b>	<b>36,421</b>	<b>51,879</b>	<b>57,960</b>	<b>0</b>	<b>30,340</b>
<b>Total Funds</b>	<b>2,717,924</b>	<b>405,136</b>	<b>422,363</b>	<b>0</b>	<b>2,700,697</b>

#### 20/13 Analysis of Net Assets between Funds

Account	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2021	Total 2020
Tangible fixed assets	1,934,750				1,934,750	1,935,875
Fixed asset investment	310,000				310,000	310,000
Current assets	193,275	6,264	288,850	30,340	518,729	574,217
Current liabilities	(62,924)				(62,924)	(102,168)
<b>Total</b>	<b>2,375,101</b>	<b>6,264</b>	<b>288,850</b>	<b>30,340</b>	<b>2,700,555</b>	<b>2,717,924</b>

## APPENDIX AND GLOSSARY OF TERMS

### Current Circuit Meeting Membership as at the date of this report

<b>Ministers</b>	Rev Peter Moorhouse	(Superintendent)
	Rev Margaret Deans	(Supernumerary with pastoral oversight)
	Rev Dr Calvin Samuel	
	Rev Christopher Sandy	(retired 31 August 2021)
	Deacon Sarah McDowall	
	Pastor Stephen Mayo	
	Rev Zena Smith	(appointed 1 September 2021)
	Pastor Colin Turner	(retired 31 August 2021)
<b>Supernumerary Ministers</b>	Rev Norman Hooks	
	Rev Clifford Newman	
	Rev Peter Perowne	
	Rev Theresa Rutterford	
<b>Circuit Stewards</b>	Miss Kathy Burrell**	
	Mrs Anne Briant	
	Mr Ian Lowe	
	Mrs Pamela Smith**	
	Mr Mike Spaul**	(appointed 14 Sept 2021)
<b>Circuit Treasurer</b>	Mr Richard Reeves	(retired 15 September 2020)
	Mr Adrian Nunn**	(appointed 15 September 2020)
	Mr Patrick Smith	(appointed 15 September 2020)
<b>Other Circuit Officers</b>	Mrs Val Dobbin	(Action for Children)
	Mr Robert Gray	(Safeguarding Officer)
	Miss Anne Lane**	(Connexional Funds Treasurer)
	Mrs Pamela Smith**	(Property and Manses Co-ordinator)
	Mr Mike Spaul**	(Worship Leader rep)
	Ms Sanya Strachan	(Local Preachers' Secretary) (appointed 14 September 2021)
<b>Church Representatives</b>	<b>Belfairs</b>	Mr Mike Spaul**
		Mrs Tina Gowers**
		Mrs Neeltje Charles
	<b>Benfleet</b>	Mr John Stokes
		Mr Richard Reeves
		Mrs Daisy Humphreys
	<b>Canvey Island</b>	Mrs Cathy Turner
		Mr Adrian Nunn**
		Mrs Eva Hayes
	<b>Chalkwell Park</b>	Mrs Linda Agor
		Mr Laurie Ward
		Mrs Kristin Kilgour
	<b>Hadleigh</b>	Mrs Jill Lawrence
		Mrs Judee Peterson
		Ms Susan Mthimkulu
	<b>Highlands</b>	Vacancy
		Mr David Watson
		Mr Frank Edmonds
	<b>Hockley</b>	Mrs Muriel Pregonall
Mr Stan Rae		
Mrs Ros Hayman		
<b>Fishermen's Chapel</b>	Kelly Andrews	
	Mr Roger Smith	
	Mr Paul Wornell	

<b>Rayleigh</b>	Mrs Margaret Lorrimore Mrs Pat Harrison Mr Keith Norman
<b>Rochford</b>	Mrs Carole Glendenning Mrs Heather Sims Mr Bruce Glendenning
<b>Thorpe Bay</b>	Mrs Angela Merenda Mr Bernard Kerr (deceased Oct 2021) Miss Margaret Poulter
<b>Thundersley</b>	Miss Kathy Burrell** Miss Anne Lane** Mrs Linda King
<b>Trinity</b>	Mrs Viv Robson Mrs Jacky Walton Vacancy
<b>United MC</b>	Mr Alan Sambridge Mrs Wendy Coombes Mr Bob Briant
<b>Wesley</b>	Mrs Gaye Greenway Mrs Tina Gowers** Mrs Judy Taylor

## Glossary of terms

**	Indicates a Trustee serving in more than one capacity
<b>CFB:</b>	Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for the Methodist Church in Great Britain and provides investment advice to those entities.
<b>Church:</b>	a group of members from fewer than 10 to more than 90
<b>Circuit:</b>	a group of Methodist Churches near each other, typically between 10 and 20
<b>Circuit Meeting:</b>	The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.
<b>CLT</b>	Circuit Leadership Team which comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer
<b>CMTF:</b>	Circuit Model Trust Fund
<b>Connexion:</b>	The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.
<b>Connexional Funds:</b>	The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
<b>District:</b>	a group of contiguous Circuits, usually between 15 and 30
<b>DAF:</b>	District Advance Fund
<b>FRS:</b>	Financial reporting Standard
<b>HMRC:</b>	Her Majesty's Revenue and Customs
<b>Lay Employees:</b>	Personnel employed by the Circuit on generally accepted commercial employment terms.
<b>MMPS:</b>	Methodist Ministers' Pension Scheme
<b>PASLEMC:</b>	Pensions and Assurance Scheme for Lay Employees of the Methodist Church
<b>Pensions Trust:</b>	The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees
<b>Presbyters</b>	Probationer or Ordained Methodist Ministers (including the Superintendent) who have pastoral and administrative responsibility for the Churches within the Circuit
<b>SOFA:</b>	Statement of Financial Activities
<b>SORP:</b>	Statement of Recommended Practice

**TMCP:**

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