

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.

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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 10th 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 key 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

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Review of the year (con't)

On the 1st 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 1st 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 31st 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.

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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

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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:

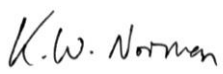
- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

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

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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 31st 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').

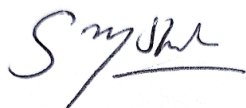
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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
Leadersmans 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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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
		£	£	£	£	£
Income						
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
8 Total income		402,772	383	3,715	184,237	591,107
Expenditure						
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
17 Total charitable expenditure		404,900	172	7,500	129,575	542,147
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
20 Net income/(expenditure)		-2,128	211	-3,785	54,662	48,960
21 Transfers between funds						
22 Other gains/(losses)						
23 Net movement in funds		-2,128	211	-3,785	54,662	48,960
24 Total funds brought forward		2,398,613	6,079	118,607	28,829	2,552,128
25 Total funds carried forward	20/12	2,396,485	6,290	114,822	83,491	2,601,088

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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
		£	£	£	£	£
Income						
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 Total income		438,141	123	2,382	66,550	507,196
Expenditure						
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 Total expenditure		438,226	170	7,910	68,062	514,368
18 Gains/(losses) on monetary investments						
19 Gains/(losses) on investment properties						
20 Net Income/(expenditure)		(85)	(47)	(5,528)	(1,512)	(7,172)
123 Transfers between funds		0	0	0	0	0
22 Other gains/(losses)		0	0	0	0	0
23 Net movement in funds		(85)	(47)	(5,528)	(1,512)	(7,172)
24 Total funds brought forward		2,398,698	6,126	124,135	30,341	2,559,300
25 Total funds carried forward	20/12	2,398,613	6,079	118,607	28,829	2,552,128

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 2022/23
	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2023/24	Totals 2022/23
		£	£	£	£	£	£
Fixed Assets							
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
Total fixed assets		2,242,500	0	0	0	2,242,500	2,242,500
Current Assets							
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
Total current assets		206,947	6,290	114,822	86,595	414,654	365,788
Current liabilities							
Creditors (due in under 1 year)	20/10	52,962			3,104	56,066	56,160
Grants payable within 2018-19						0	0
Total current liabilities		52,962	0	0	3,104	56,066	56,160
Net current assets/liabilities		153,985	6,290	114,822	83,491	358,588	309,628
Total assets less current liabilities	20/13	2,396,485	6,290	114,822	83,491	2,601,088	2,552,128
Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
						0	0
Net assets		2,396,485	6,290	114,822	83,491	2,601,088	2,552,128
Funds of the Circuit							
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
Total Unrestricted Funds						2,517,596	2,523,299
Restricted Funds					83,491	83,491	28,829
Endowment Funds						0	0
Total Funds		2,396,485	6,290	114,822	83,491	2,601,088	2,552,128

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.

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

Church	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
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
Total	392,453	0	0	0	392,453	392,580

20/2 Grants received

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

20/3 Salaries and associated costs

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
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
Total	255,374	0	0	65,016	320,390	295,650

20/4 Expenditure on properties

Description	General Fund	Model Trust	Designated funds	Restricted Funds	Total 2024	Total 2023
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
Total	46,987	0	0	57,018	104,005	93,653

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
Total	10,645	0	0	2,938	13,583	6,915

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
Total	14,511	18	0	508	15,037	65,768

20/7 Fixed Assets

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

20/8 Schedule of Manse 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
Total		2,242,500

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
Debtors						
Due from Churches	10,578				10,578	9,410
Other receivable	621				621	2,500
	11,199	0	0	0	11,199	11,910
Prepayments						
Stipend paid in advance	19,266				19,266	18,942
Other prepayment	988				988	870
	20,254	0	0	0	20,254	19,812
Total	31,453	0	0	0	31,453	31,722

20/10 Creditors, Accruals and Income in Advance

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

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
Total	175,494	6,290	114,822	86,595	383,201	326,522

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
Total Unrestricted Funds	2,523,299	406,870	412,571	0	2,517,597
Experience Project	28,775	184,237	129,574	0	83,437
Rayleigh Road	54	0	0	0	54
Total Restricted	28,829	184,237	129,574	0	83,491
Total Funds	2,552,128	591,107	542,146	0	2,601,088

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

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

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