SOUTH ESSEX METHODIST CIRCUIT

England & Wales · Charity number 1134269

Details

Status	Registered
Legal form	Other
Registered	2010-02-11
Register	View on the Charity Commission register

Contact

Address	Langdon Hills Methodist Church Emanuel Road Langdon Hills Basildon SS16 6EX
Phone	01268544649
Email	secircuit@yahoo.co.uk
Website	www.methodist-sec.co.uk

Activities

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

Activities: Religious orgainsation

Classification

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

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Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£629,435	£306,660	£3,312,120	3
2024-08-31	£664,836	£256,035	£2,989,344	5
2023-08-31	£185,426	£298,853	-	-
2022-08-31	£185,426	£298,853	-	-
2021-08-31	£176,800	£257,078	-	-
2020-08-31	£887,589	£831,114	£2,868,762	5

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Trustees

Name	Role	Appointed
Rev Felicity Al-Hassan	Chair	2024-01-01
Annabelle Williams		2025-09-01
BARBARA ANN EVERETT		
CLARE LOUISE NICE		
CLEVELAND KEY		
Carole Raven		2023-09-01
Catherine Beckwith		2024-09-01
Charlie Wyper		2023-09-01
Colleen Weedon		2024-09-01
DAWN GILBERT		
GILLIAN NOEL MILDRED SUTTON		
GRAHAM HODGSON		2024-09-01
Gillian Rogers		2024-09-01
Gillian Wilcox		2024-09-01
Hannah Harris		2023-09-01
Heather Ashworth		2012-06-18
JENNIFER MARIE ANGELA HYLTON-THOMPSON		
Linda Amber		
Lorraine Harris		2023-09-01
MR KEN COWELL		2024-04-01
Maureen Annette Ross		2025-09-01
Maureen McPherson		2025-09-01
Rev Fiona Smith		2023-09-01
Rev Moses Kweku Agyam		2024-04-01
Roger Davison		2024-04-01
SUZANNE STUBBS		

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Name	Role	Appointed
Stephen Burton		2024-09-01
Stephen Nice		2024-09-01
TERESA SANGER		
WENDY CRAYDEN		

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SOUTH ESSEX METHODIST CIRCUIT

England & Wales - Charity number 1134269

Accounts

METHODIST CHURCH SOUTH ESSEX CIRCUIT

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

Registered Charity Number 1134269

Beds, Essex & Herts District - Circuit Number 34/6

METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

TRUSTEE REPORT - KEY INFORMATION

Full name of charity	Methodist Church South Essex Circuit
Registration Charity Number	1134269
Date of registration	11 February 2010
Correspondence Address:	C/O Langdon Hills Methodist Church,
	Emmanuel Road, Basildon, SS16 6EX

Circuit Ministers and officers -

Circuit Ministers	Rev'd F Al-Hassan (Circuit Superintendent)
	Rev'd F Smith
	Rev'd M Aygam
Circuit Lay Workers	Mrs C Owens
	Mrs H Harris
Circuit Stewards	Mrs L Amber
	Mrs H Ashworth
	Mrs S Stubbs
	Mr G Hodgson
	Mrs C Raven
Circuit Finance Trustee:	Miss W Crayden
Independent examiner	Mayor Cuttle & Co,
	Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

The self-employed Finance Officer (Alistair Jenkins) and the Finance Trustee above acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Introduction

The Trustees' have pleasure in presenting their Annual Report for the Methodist Church of South Essex Circuit covering the north part of the Thames Estuary from Basildon in the east to Grays in the west taking in Billericay in the northern part of the circuit.

METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Methodist church South Essex Circuit is responsible for the ministerial oversight and pastoral care of eight churches in the circuit; the support of a ministry team of three presbyter Ministers, one full time lay employee and one part time lay employee and the maintenance of four circuit manses.

Aims and organisation

Charity objective is to act as a Resource provider within the area around South Essex 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike. The teaching of Christianity through sermons, courses and small groups. The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976) Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

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

METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Christian Aims

The South Essex Circuit, as part of the Methodist Church, is committed to sharing the good news of Jesus Christ in word and action. The Circuit's role is to ensure the effective use of its resources to further the four dimensions of 'Our Calling' as Methodists.

- Worship – to increase awareness of God's presence and to celebrate God's love;
- Service – to be good neighbours to people in need and to challenge injustice;
- Evangelism – to make more followers of Jesus;
- Learning and Caring – to help people to learn and grow in faith through mutual support and care.

The Circuit caring policy is to:

- Encourage everyone in our churches to care for one another, and maintain an established pastoral system where church members work in conjunction with staff.
- Make it a requirement for an annual review of Safeguarding Policies and ensure necessary DBS checks are made and training attended.
- Encourage churches to work alongside other agencies, as well as ecumenically to seek to alleviate social needs locally identified.
- Be sensitive to people of other faiths and to face the challenge of being open to dialogue with them (emphasising what we have in common, rather than solely focussing on those issues on which we differ).

Family Ministry

1. Encourage and equip volunteers and leaders to build each church into a community for all generations.

2. Encourage and nurture relationships between God, church and families.

3. Nurture relationships across age groups within church.

4. Facilitate links between the church, families, the wider community and other organisations through outreach and church-based events including worship.

Hospitality

1. Encourage local churches to extend Christ-like hospitality and practice an active and generous love.

2. Invite, welcome, receive and care for those who are 'strangers', so they may find a spiritual home and the richness of Christ in our churches.

3. Express God's invitation to others.

4. Pray, plan, prepare and work toward helping others to receive Christ.

Inclusivity

- Encourage and facilitate a sense of belonging together as one in the Body of Christ.
- Acknowledge the uniqueness of individuals and foster inclusivity.
- Encourage mutual concern, goodwill and respect for others regardless of ethnicity, gender, sexual orientation, marital status, age, disability or opinion.
- Acknowledge Christians hold different views on issues including faith and life-style, and encourage all exchanges of opinion to be within a framework of mutual respect, prayerfulness, grace and honesty.
- Challenge discrimination and injustice.

Working Together

1. Encourage openness to change and a willingness to receive the talents of others.

2. Encourage people within church to work together as effectively as possible.

3. To be conscious and considerate of the well-being needs of those who serve/work in our churches: volunteers, lay workers, ordained ministers.

Business and Resources Policy (People)

The Circuit policy is to:

- Maintain effective oversight of churches through the grouped responsibilities of staff and the location of manses.
- Develop and support its ministerial staff and lay workers, who meet regularly for mutual support, encouragement and conversation about Circuit and church issues.
- Train and authorise local preachers and worship leaders, who, together with ordained ministers, have the primary role in leading the worshipping life of the churches.
- Seek appropriate people to join the Leadership Team as Circuit Stewards, offer induction and encouragement to take an interest in particular aspects of Circuit work.

Business and Resources Policy (Buildings)

The Circuit will:

- Maintain and improve, where appropriate, those manses for which it is responsible.
- Continue the independent quinquennial inspections of all Circuit property, supported by annual physical inspections by the relevant stewards, and will maintain a list of relevant maintenance and professional agencies.
- Require churches to comply with the Safeguarding and Equality legislation and Connexional policy.
- Require churches comply with current buildings Health and Safety legislation and undertake Annual Risk Assessments.
- Seek to support and give advice on the improvement and maintenance of church premises.
- Seek to support and provide resources towards energy efficiency, health and safety, accessibility and property improvements for outreach.

Business and Resources Policy (Finance)

The Circuit policy is to:

- Encourage each church to maximise the use of regular, tax-efficient giving.
- Consider and approve an annual budget, and review Circuit finance.
- Consider and approve the annual church contributions, in the knowledge that giving is one response we can make to God's constant love.

Finance Review of the year

The Circuit has provided support to all nine churches to comply with the above policy by encouraging training, financing scheme to encourage outreach and maintaining church buildings.

In February a reserves policy is drawn up for discussion in the circuit leadership team for the next connexional year and approved at the February Circuit Meeting. This gives us a vision of what we plan to do in the next year. In addition we also prepare a budget.

Income trends

- Circuit income is primarily drawn from the assessment paid by the circuit churches.
- Interest from accounts held with recognised Banks and Central Finance Board.

- We have investments valued at £945,919 which generated inome in support of the Circuit. Investments are re-valued each year and in included at latest value in the financial statements.
- The rental income relates to the rental of Meadow Rise Billericay a redundant manse.
- During the year St Andrew's Methodist Church was sold and net proceeds included in accounts.

Expenditure trends

- Stipend expenditure has increased each financial year in line with conference approved increases.
- 23.9% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church (via Levy).
- The other expenditure in the General fund is in respect of living expenses of the ordained employees and reimbursement of various expenses incurred in carrying out their duties.

Fund balances

The assets (excl property) of the circuit are £61,201 and this, with CMTF funds, give a reserve to cover six months of expenditure.

Plans for 2025/26

Circuit financial plans for the coming year have been prepared on the basis that there remains 3 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that I have not requested an increase in the assessment from the circuit churches.

Related Parties

The Circuit is part of the Beds, Essex and Herts District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Billericay ,Grays, St Andrews, Horndon on the Hill,Langdon Hills ,Linford, St Paul's, Trinity, Wickford Christ Church. Any other specific organisations with specific linkage.

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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 respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community with offendes against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The South Essex Circuit is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The South Essex 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 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. In addition the circuit also holds reserves in respect of Manse Maintenance, Training and Learning, Equipment and mission outreach, worker with young people, improving church premises.

Approval
The Trustees' Report and the Financial Statements were approved by the Circuit Meeting on

Felicity Al-Hassan
Superintendent

Date 3rd May 2026

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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

South Essex Methodist Circuit — **Circuit No 34/11**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Un-restricted)	Designated Funds (un-restricted)	Restricted Funds	Endowment Funds	Total 2024-25
Income		£	£	£	£	£	£
1 Donations and legacies							0
2 Income from monetary investments		2,735	23,708				26,443
3 Income from investment properties	3	11,265					11,265
4 Assessments on Churches	4	179,148					179,148
5 Capital Receipts	5		401,548	8,351			409,899
6 Grants received							0
7 Other charitable income		2,680					2,680
8 Total income		**195,828**	**425,256**	**8,351**	**0**	**0**	**629,435**
Expenditure							
9 Grants and donations		28,137					28,137
10 Salaries and associated costs	6	150,740					150,740
11 Property maintenance	8	33,670		2,180			35,850
12 Connexional assessment & model trust levy		33,929					33,929
13 District Assessment & Levy		7,703	32,870				40,573
14 Depreciation							0
15 Office expenses	11	4,814					4,814
16 Other outgoings	12	3,614	1,801	7,202			12,617
17 Total charitable expenditure		**262,607**	**34,671**	**9,382**	**0**	**0**	**306,660**
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		**-66,779**	**390,585**	**-1,032**	**0**	**0**	**322,775**
21 Transfers between funds	17	-637,884	636,853	1,031			0
22 Other gains/(losses)							
23 Net movement in funds		**-704,663**	**1,027,438**	**-1**	**0**	**0**	**322,775**
24 Total funds brought forward		3,070,864	-81,519				2,989,345
25 Total funds carried forward		**2,366,201**	**945,919**	**-1**	**0**	**0**	**3,312,120**

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 £	Endowment Funds £	2023-24 £
Income							
1 Donations and legacies							0
2 Income from monetary investments		22,583					22,583
3 Income from investment properties	3	13,500					13,500
4 Assessments on Churches	4	182,833					182,833
5 Capital Receipts	5	445,920					445,920
6 Grants received		0					0
7 Other charitable income		0					0
8 **Total income**		664,836	0	0	0	0	664,836
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs	6	133,958					133,958
11 Property maintenance	8	54,692					54,692
12 Connexional assessment & model trust levy		8,455					8,455
13 District Assessment & Levy		38,912					38,912
14 Depreciation							0
15 Office expenses	11	6,573					6,573
16 Other outgoings	12	13,445					13,445
17 **Total charitable expenditure**		256,035	0	0	0	0	256,035
18 Gains/(losses) on monetary investments			15,768				15,768
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		408,801	15,768	0	0	0	424,569
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		408,801	15,768	0	0	0	424,569
24 Total funds brought forward		2,662,063	(97,287)				2,564,776
25 **Total funds carried forward**		3,070,864	(81,519)	0	0	0	2,989,345

METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

BALANCE SHEET AS AT 31 AUGUST 2025

South Essex Methodist Circuit — Circuit No 34/11

	Notes	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2025 £		Totals 2024 £
Fixed Assets									
Circuit Manses & Equipment	14	1,880,000					1,880,000		1,880,000
Investment properties	14	425,000					425,000		425,000
Investments with TMCP							0		219,578
Total fixed assets		2,305,000	-	-	-	-	2,305,000		2,524,578
Current Assets									
Debtors & Prepayments	17	18,889					18,889		10,362
Investments with TMCP	18		945,919				945,919		335,353
Central Finance Board Deposits	18	59,770					59,770		100,514
Cash at Bank and in hand	18	28,674					28,674		59,635
Total current assets		107,333	945,919	-	0	0	1,053,252		505,864
Current liabilities									
Creditors (due in under 1 year)	19	46,132					46,132		41,098
Grants payable within 2024-5									
Total current liabilities		46,132	0	0	0	0	46,132		41,098
Net current assets/liabilities		61,201	945,919	-	0	0	1,007,120		464,766
Total assets less current liabilities		2,366,201	945,919	-	0	0	3,312,120		2,989,344
Long term liabilities (due after more than one year)									
Grants payable after 2022-23							-		0
Loans to the Circuit							-		0
							-		0
Net assets		2,366,201	945,919	-	0	0	3,312,120		2,989,344
Funds of the Circuit									
General Fund (Unrestricted)	16	2,366,201					2,366,201		2,769,766
Circuit Model Trust Fund (Unrestricted)	16		945,919				945,919		219,578
Designated Funds (Unrestricted)	16			-			-		
Total Unrestricted Funds							3,312,120		2,989,344
Restricted Funds	16				0		0		0
Endowment Funds						0	0		0
Total Funds		2,366,201	945,919	0	0	0	3,312,120		2,989,344

Circuit Treasurer: W A Cuyken Approved: 3/5/2026

Notes to the Accounts

1. Basis of accoun

B

ting 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 entry

The Methodist Church South Essex 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 each 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 FRS102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP. The accounts have been prepared in accordance with applicable charity law in England, this being the Charites Act 2011 and SI 2008/629 (Charites accounting and Reporting regulations) and, pending the making of replacement Regulations specific top SORP 2015 in accordance with Reg.8 (4) (d) of SI 2008/629, the Charity trustees have departed from the requirements of Reg.8 (5) by following SORP (FRS102) instead of SORP 2005 to extent necessary to give a true and fair view in the circumstance.

Vi Going Concern

Based on the monetary assets and human resources available at 31st August 2025, 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 these churches and their governing bodies except in extreme circumstance. 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 accounts 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 an agent in two matters:-

- The Collection from churches and payments over of their contributions to various funds controlled and administrated 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.

In all these matters the transactions are not reflected in the SOFA because they are income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the notes to the Accounts as required by SORP (FRS 102) 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 the 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 the revalued amount or cost if purchased within last two years. The all properties were revalued at 1st September 2020. A new policy has been introduced which re-values one property a year on a four year rotation. 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 manses) which is surplus to its normal staffing requirements. Where this is the case and it anticipated that the property is unlikely to be used as a manse within a periods of two years, the property is classified as investment property (whether let or not) and any lets are at market rates unless there is a compelling reasons 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 reasonable values.

Xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against each Circuit and these are paid quarterly to their Districts. The Circuits raise assessments against Churches 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 an agent for ad hoc collections for various funds controlled and administrated by the Methodist Church.

Xvi Funds

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

Xvii Minsters' 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. Minister and pastors are expected to occupy the manse provided for them. The Circuit bears the cost of the repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for minsters or pastors as HMRC does not seek to tax these receipts in the hand of them.

2. Funds

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

3. Income from investment Property

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The trustees had determined that the properties listed below were unlikely to be returned to use as a manse in the foreseeable future and have therefore classified the same as an Investment Properties. Letting income is shown gross of fees and repairs

	General Fund	CMTF Designated	Total
	£	£	£
Meadow Rise	11,265		11,265
	11,265		11,265

4. Assessments on Churches

The Circuit comprises 8 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its Assessment budgeted income from investment income including property letting, and conformed external grants are taken into account. The Circuit aims to cover all its core costs from the assessment.

The assessment is paid on a quarterly basis in advance and payment in advance, made at August end, is held as a creditor on the Balance Sheet.

Assessments received in the General Fund as shown below:-

	£
BILLERICAY	70,000
GRAYS	12,000
HORNDON-ON-THE-HILL	10,500
LANGDON HILLS	18,670
LINFORD	7,000
ST. PAUL'S	21,946
TRINITY	22,484
WICKFORD	16,548
TOTAL	**179,148**

5. Capital Receipts

During the year to 31st August 2025 St Andrew Methodist church, Herongate was sold. After deduction of the levy by the Methodist Church the circuit received £401,548. Partly offsetting this is the £7,202 of professional fees the circuit incurred in this matter.

6. Stipends, Salaries and associated costs

Stipends

Stipends were paid to 3 Presbyters (2024/25) out of unrestricted funds as follows

	General £
Stipends	96,162
National Insurance /Other	13,811
Pension Fund Contribution	16,834
Travel	6,370
Total Stipends	**133,177**

The Circuit employs lay staff involved in administration work and the costs are below:

Administration Staff

	General £
Stipends	14,116
National Insurance / Pension	327
Self employed Finance Admin	3,120
Total staff related items	**150,740**

Pension

All presbyters are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 stated 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.

Lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with Nest Pensions. This is a defined benefit scheme and the circuit contributes as employer to the scheme.

The Connexional accounts for both pensions' schemes show the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of this deficit has been proposed and is being implemented.

7. Costs of Superintendents, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personal. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit meeting are the trustees of the Circuit. The stipends, employers 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.

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. None of the trustees is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit other than reimbursements of appropriate expenses.

8. Property Expenses

The Circuit is Managing Trustees for three manses and one investment property which is let on an assured shorthold tenancy. With the exception of the let property the circuit is responsible for the payment of Council Tax, water rates. In addition the Circuit is responsible for insurance and maintenance on all properties. Bills for St Andrew's herongate (in designated fund) are included as far as sale, with any subsequent refunds netted off.

Expenditure on properties is as follows:

	General (Manse) £	General (Let Prop) £	Designated (St Andrews) £	Total £
Council tax	9,280	0	0	9,280
Water Supply	2,743	0	0	2,743
Insurance	3,017	1,040	1,727	5,784
Maintenance	10,257	1,645	453	12,355
Management Fees	0	1,810	0	1,810
Telephone	3,878	0	0	3,878
TOTAL	**29,175**	**4,495**	**2,180**	**35,850**

9. Connexional assessments and levy

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

10. 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 the Circuits in the Beds, Essex & Herts District 50% of the overall cost is calculated using the relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF Accounts balance as at 31st August for the previous accounting period.

11. Office and Administration Cost

	General	CMTF	Total

	£	£	£
Rent	3,139		3,139
Software / other	338		338
Hire of Photocopier	1,337		1,337
TOTAL	**4,814**	**0**	**4,814**

12. Other Outgoings

	General	CMTF	Designated (St Andrew's)	Total
	£	£	£	£
Professional Fees	950		7,202	8,152
Independent Examiner	640		0	640
TMCP Admin	0	1,801		1,801
Mission Work	1,817			1,817
General Expenses	207			207
TOTAL	**3,614**	**1,801**	**7,202**	**12,617**

13. Investment Management

During the year Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund and Restricted Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £590. (2022-23 £994).

14. Manses and Other Properties

There are three Manses located in Basildon, Billericay and Stanford Le Hope. The investment property is located in Billericay. These properties were revalued at 31 August

2020 by Smith Lachter but a new policy has been introduced this year to re-value one property on a rotation basis. This year 93 Mountnessing Road was valued at £800,000.

There is no Office equipment, these are charged to the General Fund when purchased.

15.1 Cost or Valuation

	Investment Properties	Manses	Total
	£	£	£
Balance Brought Forward	425,000	1,880,000	2,305,000
	425,000	**1,880,000**	**2,305,000**

Schedules of Manse and Investment Property

15.2 Property	Type	Valuation
		£
93 Mountnessing Rd- Billericay	Manse	800,000
86 Meadow Rise- Billericay	Investment	425,000
61 Vowler Road	Manse	560,000
198 Southend Road	Manse	520,000
		2,305,000

16. Investment Assets and Trustees for Methodist Church Purposes (TMCP)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in the Trustees Interest Fund on which interest is credited to the accounts each month. These are regarded as medium-term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing 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.

17 Debtors and Prepayments

The following sums were outstanding at year end:

	General	CMTF	Total	2024
Debtors and Prepayments	£		£	£
Stipends	10,953		10,953	10,362
Grant repayment	1,436		1,436	0
Assessment	6,500		6,500	0
TOTAL	**18,889**		**18,889**	**10,362**

18. - Central Finance Board (CFB) and Bank Balances

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

	General Fund	CMTF	2024
	£	£	£
Central Finance Board	59.770		100,514
TMCP Trustee Account		945,919	335,353
Bank account	28,674		59.635
TOTAL	**88,444**	**945,919**	**495.502**

19. Creditors, Accruals and Income in Advance

The following sums were outstanding at year end:

Creditors and Accruals

	General	CMTF	Total	2024
	£	£	£	£
Assessments	40,784		40,784	40,458
Other creditors	809		809	0
Grant payable	3,899		3,899	0
Examiners Fees	640		640	640
	46,132		**46,132**	**41,098**

20. Unrestricted Funds

20.1 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 91% of this fund is held as a freehold property, being manses for ministers and investment property.

20.2 Circuit Model Trust Fund

The purpose of this 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.

20.3 Analysis of Reserves by Net Assets

As shown on face of balance sheet: the unrestricted general reserve is made up of circuit Fixed Assets, as well as Current Asset (Debtors and Creditors) and a proportion of the cash and investments. CMTF Trust items are shown separately.

21. Summary of Fund Movements

	Opening Balance	Income	Expenses	Transfers	Closing Balance
General (unrestricted)	3,070,864	195,828	262,607	-637,884	2,366,201
CMTF Fund	-81,521	425,256	34,671	636,853	945,919
(St Andrews)	0	8,351	9,382	1,031	0
TOTAL	2,989,345	629,435	306,660	0	3,312,120

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

23 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 value to the Circuit.

24 Capital commitments and contingent liabilities

The Circuit has no contracts or obligations.

25 Independent Examiner

The fees payable to the independent Examiner in the sum of £640 (2024 £640) have been provided for in these accounts. The examiner has provided no additional services during the year.

26. 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 these entities.

Church: a group of members from fewer than 10 to more than 100.

Circuit: a group of Methodist Church near each other, typically between 10 and 20

Circuit Meeting: The trustees of the Circuit. Most of whom are appointed local churches and others by virtue of a role they undertake for the Circuit and/or their local churches.

CLT (Circuit Leadership Team): A Group (comprising mostly; but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer.

CMTF : Circuit Model Trust Fund

Connexion: The designated and/or Restricted Funds held and administrated by the connexion in the furtherance of its charitable and mission objectives

District : a group of contiguous circuits, usually 15 and 30

DAF: District Advance Fund

FRS: Financial reporting standard

HMRC: His Majesty's Revenue and Customs

Lay Employees: Personal 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.

Pension Trust: The pension Trust, the organisation through which the Circuit arranges a pension's scheme for its lay employee.

Presbyters (including superintendent) Probationer or ordained Methodist Ministers who have pastoral and administrative responsibility for the Churches within the Circuit.

SOFA: Statement of Financial Activities

SORP: Statement of recommended practice

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustees of all Methodist Model Trust Property, including legacies, endowments and accumulated Funds.

METHODIST CHURCH SOUTH ESSEX CIRCUIT

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of the Methodist Church South Essex Circuit Charity for the year ended 31st 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.

Signed:  Date 5/5/2026

Mayor Cuttle & Co, Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

SOUTH ESSEX METHODIST CIRCUIT

England & Wales - Charity number 1134269

Accounts

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

South Essex **Circuit**

Registered Charity - Registration number **1134269**

Beds,Essex,Herts **District No / Circuit No** **34/01**

Ministers	Rev F Al-Hassen
	Rev M Agyam
	Rev F Smith
Circuit Stewards	Mrs L Amber,
	Mrs H Ashworth, Mrs S Stubbs
	Mr G Hodgson
	Mrs C Raven
Circuit Treasurer	Miss W A Crayden

South Essex Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

This is the Trustees' Annual Report for the Methodist Church of South Essex Circuit covering the north part of the Thames Estuary from Basildon in the east to Grays in the west taking in Billericay in the northern part of the circuit.

The Methodist church South Essex Circuit is responsible for the ministerial oversight and pastoral care of eight churches in the circuit; the support of a ministry team of three presbyter Ministers, one full time lay employee and one part time lay employee and the maintenance of four circuit manses.

Aims and organisation

The South Essex Circuit is part of the Methodist Church and is committed to sharing the good news of Jesus Christ in word and action.

The Circuit's role is to ensure the effective use of its resources to further the four dimensions of 'Our Calling' as Methodists.

Worship – to increase awareness of God's presence and to celebrate God's love;

Service – to be good neighbours to people in need and to challenge injustice;

Evangelism – to make more followers of Jesus;

Learning and Caring – to help people to learn and grow in faith through mutual support and care.

The Circuit caring policy is to:

Encourage everyone in our churches to care for one another, and maintain an established pastoral system where church members work in conjunction with staff.

Make it a requirement for an annual review of Safeguarding Policies and ensure necessary DBS checks are made and training attended.

Encourage churches to work alongside other agencies, as well as ecumenically to seek to alleviate social needs locally identified.

Be sensitive to people of other faiths and to face the challenge of being open to dialogue with them (emphasising what we have in common, rather than solely focussing on those issues on which we differ).

Family Ministry

Encourage and equip volunteers and leaders to build each church into a community for all generations.

Encourage and nurture relationships between God, church and families.

Nurture relationships across age groups within church.

Facilitate links between the church, families, the wider community and other organisations through outreach and church-based events including worship.

Hospitality

Encourage local churches to extend Christ-like hospitality and practice an active and generous love.

Invite, welcome, receive and care for those who are 'strangers', so they may find a spiritual home and the richness of Christ in our churches.

Express God's invitation to others.

Pray, plan, prepare and work toward helping others to receive Christ.

Inclusivity

Encourage and facilitate a sense of belonging together as one in the Body of Christ.

Acknowledge the uniqueness of individuals and foster inclusivity.

Encourage mutual concern, goodwill and respect for others regardless of ethnicity, gender, sexual orientation, marital status, age, disability or opinion.

Acknowledge Christians hold different views on issues including faith and life-style, and encourage all exchanges of opinion to be within a framework of mutual respect, prayerfulness, grace and honesty.

Challenge discrimination and injustice.

Working Together

Encourage openness to change and a willingness to receive the talents of others.

Encourage people within church to work together as effectively as possible.

To be conscious and considerate of the well-being needs of those who serve/work in our churches: volunteers, lay workers, ordained ministers.

Business and Resources Policy (People)

The Circuit policy is to:

Maintain effective oversight of churches through the grouped responsibilities of staff and the location of manses.

Develop and support its ministerial staff and lay workers, who meet regularly for mutual support, encouragement and conversation about Circuit and church issues.

Train and authorise local preachers and worship leaders, who, together with ordained ministers, have the primary role in leading the worshipping life of the churches.

Seek appropriate people to join the Leadership Team as Circuit Stewards, offer induction and encouragement to take an interest in particular aspects of Circuit work.

Business and Resources Policy (Buildings)

The Circuit will:

Maintain and improve, where appropriate, those manses for which it is responsible.

Continue the independent quinquennial inspections of all Circuit property, supported by annual physical inspections by the relevant stewards, and will maintain a list of relevant maintenance and professional agencies.

Require churches to comply with the Safeguarding and Equality legislation and Connexional policy.

Require churches comply with current buildings Health and Safety legislation and undertake Annual Risk Assessments.

Seek to support and give advice on the improvement and maintenance of church premises.

Seek to support and provide resources towards energy efficiency, health and safety, accessibility and property improvements for outreach.

Business and Resources Policy (Finance)

The Circuit policy is to:

Encourage each church to maximise the use of regular, tax-efficient giving.

Consider and approve an annual budget, together with two forecast years.

Consider and review future Circuit finance.

Consider and approve the annual church contributions, in the knowledge that giving is one response we can make to God's constant love.

Business and Resources Policy (Business)

The Circuit policy is to:

Plan and discharge its responsibilities in an efficient and effective manner.

Encourage churches to plan and discharge their responsibilities efficiently and effectively.

The Circuit has provided support to all nine churches to comply with the above policy by encouraging training, financing scheme to encourage outreach and maintaining church buildings.

In February a reserves policy is drawn up for discussion in the circuit leadership team for the next connexional year and approved at the February Circuit Meeting. This gives us a vision of what we plan to do in the next year. In addition we also prepare a budget. We are happy to report for 2023/24 that there were no major differences between actual and budgeted figures.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

Interest from accounts held with recognised Banks and Central Finance Board.

We have investments valued at £219,578 which generated dividends. This investment is re-valued each year and the movement is in included in the financial statements.

The rental income relates to the rental of Meadow Rise Billericay a redundant manse.

During the year Stanford Methodist Church was sold and the funds are included in the accounts.

St Andrew's in Herongate closed during the year and is in the process of being sold.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

17.47% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure in the General fund is in respect of living expenses of the ordained employees and reimbursement of various expenses incurred in carrying out their duties.

Fund balances

The current assets of the circuit equal £505,864 and represents a general reserve to cover six months of expenditure and the balance is allocated to specified reserves which are detailed later in this report.

Plans for 2024/25

Circuit financial plans for the coming year have been prepared on the basis that there remains 3 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that I have not requested an increase in the assessment from the circuit churches.

South Essex Circuit

Trustee's Annual Report on Finance and Governance

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: SOUTH ESSEX METHODIST CHURCH CIRCUIT

Registration Charity Number: 1134269.

Date of registration 11th February 2010

Main communication address (Circuit office) Langdon Hills Methodist Church, High Road, Langdon Hills, Basildon, Essex.

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

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev F Al-Hassan
	Rev M Aygam
	Rev F Smith.
Circuit Lay Workers	Mrs C Owens
Circuit Stewards	Mrs S Stubbs, Mrs L Amber,
	Mrs H Ashworth,
	Mr G Hodgson, Mrs C Raven

Administrator: Mrs H Harris

Miss W A Crayden acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner Mayor Cuttle & Co, Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

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

South Essex Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around South Essex 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Related Parties

The Circuit is part of the Beds, Essex and Herts District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Billericay ,Grays, St Andrews, Horndon on the Hill,Langdon Hills ,Linford, St Paul's, Trinity, Wickford Christ Church.
Any other specific organisations with specific linkage.

Risk Management

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

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The South Essex 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 South Essex 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 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. In addtion the circiit also holds reserves in respect of Manse Maintenance, Training and Learning, Equipment and mission outreach, worker with young people, limproving church premises.

These are as follows
Manse Capital Expenditure £101,335
Training and Learning £5,000
Equipment and Mission £5,000
Mission work £25,000
Improving Church Premises £57,000
Pastoral Support £5,000

Name of Circuit South Essex Circuit No 34/11

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 £	Endowment Funds £	2023-24 £
Income							
1 Donations and legacies							0
2 Income from monetary investments		22,583					22,583
3 Income from investment properties	3	13,500					13,500
4 Assessments on Churches	4	182,833					182,833
5 Capital Receipts	5	445,920					445,920
6 Grants received		0					0
7 Other charitable income		0					0
8 **Total income**		664,836	0	0	0	0	664,836
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs	6	133,958					133,958
11 Property maintenance	8	54,692					54,692
12 Connexional assessment & model trust levy		8,455					8,455
13 District Assessment & Levy		38,912					38,912
14 Depreciation							0
15 Office expenses	11	6,573					6,573
16 Other outgoings	12	13,445					13,445
17 **Total charitable expenditure**		256,035	0	0	0	0	256,035
18 Gains/(losses) on monetary investments			15,768				15,768
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		408,801	15,768	0	0	0	424,569
21 Transfers between funds							0
22 Other gains/(losses)							
23 **Net movement in funds**		408,801	15,768	0	0	0	424,569
24 Total funds brought forward		2,662,063	(97,287)				2,564,776
25 Total funds carried forward		3,070,864	(81,519)	0	0	0	2,989,345

Name of Circuit Circuit No

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	Endowment Funds	Total 23	2022
		£	£	£	£	£	£	
Income								
1 Donations and legacies								0
2 Income from monetary investments		1,436	8,422					9,858
3 Income from investment properties	3	13,508						13,508
4 Assessments on Churches	4	188,396						188,396
5 Capital Receipts								0
6 Grants received								0
7 Other charitable income								
8 **Total income**		203,340	8,422	-	-	-		211,762
Expenditure								
9 Grants and donations								0
10 Salaries and associated costs	6	124,325						124,325
11 Property maintenance	8	98,422						98,422
12 Connexional assessment & model trust levy								0
13 District Assessment & Levy		56,545						56,545
14 Depreciation								0
15 Office expenses	11	6,668						6,668
16 Other outgoings	12	22,780						22,780
17 **Total charitable expenditure**		308,740	0	0	0	0		308,740
18 Gains/(losses) on monetary investments		-	10,709					-10,709
19 Gains/(losses) on investment properties								
20 **Net income/(expenditure)**		-105,400	-2,287	0	0	0		-107,687
21 Transfers between funds		95,000	- 95,000					0
22 Other gains/(losses)								
23 **Net movement in funds**		-10,400	-97,287	0	0	0		-107,687
24 Total funds brought forward		2,672,463						2,672,463
25 Total funds carried forward		2,662,063	- 97,287	-	-	-		2,564,776

Name of Circuit South Essex

Circuit No 34/11

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023/2024 £	2022/23 £
Fixed Assets								
Circuit Manses & Equipment	14	1,880,000					1,880,000	1,880,000
Investment properties	14	425,000					425,000	425,000
Investments			219,578				219,578	203,810
Total fixed assets		**2,305,000**	**219,578**	**0**	**0**	**0**	**2,524,578**	**2,508,810**
Current Assets								
Debtors	17	10,362					10,362	10,920
Loans by the Circuit							0	0
Investments with TMCP	18	335,353					335,353	3,481
Central Finance Board Deposits	18	100,514					100,514	24,662
Cash at Bank and in hand	18	59,635					59,635	55,759
Total current assets		**505,864**	**0**	**0**	**0**	**0**	**505,864**	**94,822**
Current liabilities								
Creditors (due in under 1 year)	18	41,098					41,098	38,857
Grants payable within 2021-22							0	0
Total current liabilities		**41,098**	**0**	0	0	0	**41,098**	**38,857**
Net current assets/liabilities		**464,766**	**0**	**0**	**0**	**0**	**464,766**	**55,966**
Total assets less current liabilities		**2,769,766**	**219,578**	**0**	**0**	**0**	**2,989,344**	**2,564,776**
Long term liabilities (due after more than one year)								
Grants payable after 2021-22							0	
Loans to the Circuit							0	
							0	
Net assets		**2,769,766**	**219,578**	**0**	**0**	**0**	**2,989,344**	**2,564,776**
Funds of the Circuit								
General Fund (Unrestricted)		2,769,766					2,769,766	2,362,942
Circuit Model Trust Fund (Unrestricted)			219,578				219,578	309,520
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds							**2,989,344**	**2,672,462**
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		**2,769,766**	**219,578**	**0**	**0**	**0**	2,989,344	**2,672,462**

METHODIST CHURCH - SOUTH ESSEX CIRCUIT 16/02/2024

BUDGET 2024-25

		2024/25 BUDGET £
	Stipends	99,740
	Pensions	23,435
	National Insurance Contributions	9,009
	Telephones and I.T.	3,800
	Travel	4,500
	Postage	300
	Manse Maintenance	-
	Council Tax	11,000
	Water Rates	2,800
	Insurance	3,800
	Advertising	
	Web site Design and Maintenance	850
	Quinquennial Inspections	2,500
	Methodist Church Fund Including District Expenses	18,000
	District Levy	43,000
	Preachers Expenses	750
	Stationery, Publicity, Plans Etc.	750
	Circuit Accounting Fee	2,700
	Interest on Loan	-
	Circuit Office/Administration	6,900
	Contingency & Miscellaneous	2,000
	SUB TOTAL £	235,834
	interest and dividends	9,500
	Rent from Meadow Rise	11,500
	Proposed offering by Church (as at 31.1.2023)	173,096
		194,096
		-
	Deficit from reserves. £	41,738.00

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 entry

The Methodist Church South Essex 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 each 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 FRS102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP. The accounts have been prepared in accordance with applicable charity law in England, this being the Charites Act 2011 and SI 2008/629 (Charites accounting and Reporting regulations) and, pending the making of replacement Regulations specific top SORP 2015 in accordance with Reg.8 (4) (d) of SI 2008/629, the Charity trustees have departed from the requirements of Reg.8 (5) by following SORP (FRS102) instead of SORP 2005 to extent necessary to give a true and fair view in the circumstance.

Vi Going Concern

Based on the monetary assets and human resources available at 31st 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 these churches and their governing bodies except in extreme circumstance. 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 accounts 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 an agent in two matters:-

- The Collection from churches and payments over of their contributions to various funds controlled and administrated 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.

In all these matters the transactions are not reflected in the SOFA because they are income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the notes to the Accounts as required by SORP (FRS 102) 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 the 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 the revalued amount or cost if purchased within last two years. The all properties were revalued at 1st September 2020. A new policy has been introduced which re-values one property a year on a four year rotation. This year we had 93 Mountnessing Road, Billericay re-valued by John Cottis. 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 manses) which is surplus to its normal staffing requirements. Where this is the case and it anticipated that the property is unlikely to be used as a manse within a periods of two years, the property is classified as investment property (whether let or not) and any lets are at market rates unless there is a compelling reasons 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 reasonable values.

Xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against each Circuit and these are paid quarterly to their Districts. The Circuits raise assessments against Churches 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 an agent for ad hoc collections for various funds controlled and administrated by the Methodist Church.

Xvi Funds

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

Xvii Minsters' 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. Minister and pastors are expected to occupy the manse provided for them. The Circuit bears the cost of the repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for minsters or pastors as HMRC does not seek to tax these receipts in the hand of them.

2. Glossary of Terms

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

Church: a group of members from fewer than 10 to more than 100.

Circuit: a group of Methodist Church near each other, typically between 10 and 20

Circuit Meeting: The trustees of the Circuit. Most of whom are appointed local churches and others by virtue of a role they undertake for the Circuit and/or their local churches.

CLT (Circuit Leadership Team): A Group (comprising mostly; but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer.

CMTF : Circuit Model Trust Fund

Connexion: The designated and/or Restricted Funds held and administrated by the connexion in the furtherance of its charitable and mission objectives

District : a group of contiguous circuits, usually 15 and 30

DAF: District Advance Fund

FRS: Financial reporting standard

HMRC: His Majesty's Revenue and Customs

Lay Employees: Personal 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.

Pension Trust: The pension Trust, the organisation through which the Circuit arranges a pension's scheme for its lay employee.

Presbyters (including superintendent) Probationer or ordained Methodist Ministers 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 Trustees of all Methodist Model Trust Property, including legacies, endowments and accumulated Funds.

Funds

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

3 Income from investment Property

The trustees had determined that the properties listed below were unlikely to be returned to use as a manse in the foreseeable future and have therefore classified the same as an Investment Properties. Letting income is shown gross of fees and repairs

	General Fund	CMTF Designate	Total
	£	£	£
Meadow Rise	13,500		13,500
	13,500		13,500

4. **Assessments on Churches**

The Circuit comprises 8 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its Assessment budgeted income from investment income including property letting, and conformed external grants are taken into account. The Circuit aims to cover all its net core costs from the assessment.

The assessment on Churches is determined annually and is based upon the purchase of shares being equal to £250.00 for each share. The Churches voluntary to buy the shares but are requested to consider the Circuit requirements and their own churches finances. The assessment is paid on a quarterly basis in advance and is treated as creditors in the Balance Sheet.

Assessments received are shown below:-

	General £	CMTF £	Total £
BILLERICAY	70,000		70.000
GRAYS	16,838		16,838
HORNDON-ON-THE-HILL	7,000		7,000
LANGDON HILLS	17,000		17,000
LINFORD	7,000		7,000
ST. PAUL'S	21,586		21,586
STANFORD-LE-HOPE (sold)	11,000		11,000
TRINITY	21,210		21,210
WICKFORD	11,200		11,200
	182,833		**182,833**

5. Capital Receipts

During the year to 31st August 2024 Stanford Le Hope church was sold. After deduction of the levy by the Methodist Church the circuit received £445,920.

6. Stipends, Salaries and associated costs

Stipends

Stipends were paid to 3 Presbyters (2023/24) as follows

	General £	CMTF £	Total
Stipends	90,605		90,605
National Insurance	8,943		8,943
Pension Fund Contribution	23,435		23,435
Travel	2,300		2,300

The Circuit employs lay staff involved in administration work, The costs of these staff are shown below:

Administration Staff

	General £	CMTF £	Total £
Stipends	7510		7,510
National Insurance	61		61
Pension	49		49
Bureau charges	1,055		1,055
Stipends & Salaries Total	133,958		133,958

Pension

All presbyters are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 stated 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.

Lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with Nest Pensions. This is a defined benefit scheme and the circuit contributes as employer to the scheme.

The Connexional accounts for both pensions' schemes show the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of this deficit has been proposed and is being implemented.

7. Costs of Superintendents, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personal. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit meeting are the trustees of the Circuit. The stipends, employers 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.

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. None of the trustees is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit other than reimbursements of appropriate expenses.

8. Property Expenses

The Circuit is Managing Trustees for three manses and one investment property which is let on an assured shorthold tenancy. With the exception of the let property the circuit is responsible for the payment of Council Tax, water rates. In addition the Circuit is responsible for insurance and maintenance on all properties.

Expenditure on properties is as follows:

	General £	CMTF £	Total £
Council tax	8,722		8.722
Water Supply	2,808		2,808
Insurance	4,042		4,042
Maintenance	32,684		32,684
Management Fees	1,296		1.296
Telephone	5,140		5,140
Property Total	54,692		54,692
Manses	36,557		36,557
Investment Properties	18,135		18,135
Property Total	54,692		54,692

9. Connexional assessments and levy

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

10. 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 the Circuits in the Beds, Essex & Herts District 50% of the overall cost is calculated using the relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF Accounts balance as at 31st August for the previous accounting period.

11. Office and Administration Cost

	General £	CMTF £	Total £
Rent	3,720		3,720
Software	80		80
Hire of Photocopier	2,773		2,773
	6,573		6.573

12. Other Outgoings

General	CMTF	Total
	£	£
Accountancy Fees	2,266	2,266
Independent Examiner	640	640
Postage and Stationery	593	593
Training	900	900
Mission Work	1,083	1,083
Expenses Stanford Le Hope	-3,578	-3,578
Expenses – Herongate	8,952	8,952
Web Site	1,442	1,442
Pulpit Expenses	194	194
General Expenses	949	949
	13,445	13,445

During 2023 it was found that the church in Stanford Le Hope was unhabitable and therefore the General Church Council decided to sell this and the local church handed over the control to the Circuit in addition St Andrew's at Herongate ceased meeting and is it be sold. .

13. Investment Management

During the year Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund and Restricted Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £590. (2022-23 £994).

14. Manses and Other Properties

There are three Manses located in Basildon, Billericay and Stanford Le Hope. The investment property is located in Billericay. These properties were revalued at 31 August 2020 by Smith Lachter but a new policy has been introduced this year to re-value one property on a rotation basis. This year 93 Mountnessing Road was valued at £800,000.

There is no Office equipment or Assets as these are charged to the General Fund when purchased.

15.1 Cost or Valuation

	Investment Properties	Manses	Total
	£	£	£
Balance Brought Forward	425,000	1,880,000	2,305,000
	425,000	**1,880,000**	**2,305,000**

Schedules of Manse and Investment Property

15.2 Property	Type	Valuation
		£
93 Mountnessing Rd- Billericay	Manse	800,000
86 Meadow Rise- Billericay	Investment	425,000
61 Vowler Road	Manse	560,000
198 Southend Road	Manse	520,000
		2,305,000

16. Investment Assets and Trustees for Methodist Church Purposes (TMCP)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in the Trustees Interest Fund on which interest is credited to the accounts each month. These are regarded as medium-term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing 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.

17 Debtors and Prepayments

All sums shown as Debtors at 1 September 2023 were received during the year 2023-24. All sums paid in advance at 1 September 2024 were for activities that have been held during 2023/24. It is expected that payments in advance at 31 August 2024 will be expensed during 2024-25.

	General	CMTF	Total	2023
Debtors and Prepayments	£		£	£
Stipends	10,362		10,362	10,383
St Paul's MC	0		0	537

In 2023 St Paul's Methodist Church is changing signatories on their Bank account and we were awaiting that confirmation that this is done meanwhile the Circuit draw cheques on their behalf.

18. - Central Finance Board (CFB) and Bank Balances

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

	General Fund	CMTF	2023
	£	£	£
Central Finance Board	100,514		24,662
TMCP Trustees Interest Account	335,353		3,481
Santander	59,635		55,579
	495,502		83.902

19. 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.

Creditors and Accruals

	General	CMTF	Total	2023
	£	£	£	£
Assessments	40,458		40,458	38,237
Examiners Fees	640		640	620
	41,098		**41,098**	**38,857**

20. Unrestricted Funds

20.1 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 91% of this fund is held as a freehold property, being manses for ministers and investment property. Details of the grants and donations made from the General Fund during the year can be found in note 9.

20.2 Circuit Model Trust Fund

The purpose of this 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.

21. Summary of Fund Movements

Fund	Balance at 1/9/2023	Income	Expenditure	31.8.2024
	£	£	£	
	2,564,776	680,603	256,035	2,989,344

	General Fund	CMTF	Designated	Restricted	Total	2023
	£	£	£	£	£	£
Tangible fixed assets		2,305.000			2,305,000	2,305,000
Investments		219,578			219,578	203,810
Current Assets	505,864				505,864	94,822
Current liabilities	(41,098)				(41,098)	(38,857)
	464,766	2,524,578	-	-	2,989,344	2,564,776

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

24 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.

25 Capital commitments and contingent liabilities

The Circuit has no contracts or obligations.

26 Lease commitments

The Circuit has no contracts or obligations.

27 Independent Examiner

The fees payable to the independent Examiner in the sum of £640 (2023 £624) have been provided for in these accounts.

The examiner has provided no additional services during the year.

List of Trustees at 31st August 2024

Rev F Al-Hassan

Mr G Hodgson

Mrs G Rogers

Mrs G Willcox

Mrs C Weedon

Mr S Nice

Mr S Burton

Rev M Kweku Agyam

Mr R Davison

Mr K Cowell

Mrs H Harris

Mrs L Harris

Rev F Smith

Mrs C Raven

Miss G N M Sutton

Miss C Key

Mrs S Stubbs

Mrs C Nice

Mrs B A Everett

Miss D Gilbert

Miss W Crayden

Miss T Sanger

Mrs J M Hylton-Thompson

Name of Circuit ..... SOUTH ESSEX ..... No. 34/01

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date. 12/31/2025

Name and address of treasurer ..... WENDY CLINGDEN, 116 VANNER ROAD,

LANGDON HILLS, BASILDON, ESSEX ..... Post Code SS16 6AA

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were/will * be presented to the Circuit meeting held on: .....

Signature of the Chair of the meeting: .....

Name of the Chair of the meeting: Rev Felicity Al-Hassan Date 13th March 2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees (Charity Name) The Methodist Church - South Essex Circuit

On accounts for the year ended 31 August 2024 **Charity no (if any)** 1134269

Set out on pages 1 - 29 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [~~insert name of applicable listed body~~]]. ~~*Delete*~~ [ ] *if not applicable.* ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

* *Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 27/3/2025

Name: JOANNE BRACE

Relevant professional qualification(s) or body FCCA

(if any):	Mayor Cuttle & Co Chartered Accountants Aquarium, Suite 7b 101 Lower Anchor Street Chelmsford Essex CM2 0AU Phone: 01245 258188 Email: admin@mayorcuttle.co.uk
Address:	

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

SOUTH ESSEX METHODIST CIRCUIT

England & Wales - Charity number 1134269

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees (Charity Name) The Methodist Church – South Essex Circuit

On accounts for the year ended 31 August 2023 **Charity no (if any)** 1134269

Set out on pages 1 - 29 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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

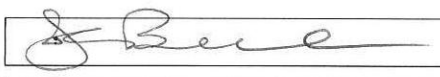
[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ~~[insert name of applicable listed body]~~. *Delete* [ ] *if not applicable*. ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 11/4/24

Name: JOANNE BRACE

Relevant professional qualification(s) or body FCCA

(if any):	
Address:	Mayor Cuttle & Co Chartered Accountants Aquarium, Suite 7b 101 Lower Anchor Street Chelmsford Essex CM2 0AU Phone: 01245 258188

Section B	**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

South Essex **Circuit**

Registered Charity - Registration number 1134269

Beds,Essex,Herts **District No / Circuit No** 34/01

Ministers

Rev F Al-Hassen
Rev Y Jaiyesimi (Retired 31.8.2023
Rev F Smith
Rev M Agyam

Circuit Stewards

Mrs L Amber,
Mrs H Ashworth, Mrs S Stubbs
Mr J Scott
Mrs C Raven

Circuit Treasurer

Miss W A Crayden

South Essex Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

This is the Trustees' Annual Report for the Methodist Church of South Essex Circuit covering the north part of the Thames Estuary from Basildon in the east to Grays in the west taking in Billericay in the northern part of the circuit.

The Methodist church South Essex Circuit is responsible for the ministerial oversight and pastoral care of ten churches in the circuit; the support of a ministry team of three presbyter Ministers, one full time lay employee and one part time lay employee and the maintenance of four circuit manses.

Aims and organisation

The South Essex Circuit is part of the Methodist Church and is committed to sharing the good news of Jesus Christ in word and action.

The Circuit's role is to ensure the effective use of its resources to further the four dimensions of 'Our Calling' as Methodists.

Worship – to increase awareness of God's presence and to celebrate God's love;

Service – to be good neighbours to people in need and to challenge injustice;

Evangelism – to make more followers of Jesus;

Learning and Caring – to help people to learn and grow in faith through mutual support and care.

The Circuit caring policy is to:

Encourage everyone in our churches to care for one another, and maintain an established pastoral system where church members work in conjunction with staff.

Make it a requirement for an annual review of Safeguarding Policies and ensure necessary DBS checks are made and training attended.

Encourage churches to work alongside other agencies, as well as ecumenically to seek to alleviate social needs locally identified.

Be sensitive to people of other faiths and to face the challenge of being open to dialogue with them (emphasising what we have in common, rather than solely focussing on those issues on which we differ).

Family Ministry

Encourage and equip volunteers and leaders to build each church into a community for

Encourage and nurture relationships between God, church and families.

Nurture relationships across age groups within church.

Facilitate links between the church, families, the wider community and other organisations through outreach and church-based events including worship.

Hospitality

Encourage local churches to extend Christ-like hospitality and practice an active and generous love.

Invite, welcome, receive and care for those who are 'strangers', so they may find a spiritual home and the richness of Christ in our churches.

Express God's invitation to others.

Pray, plan, prepare and work toward helping others to receive Christ.

Inclusivity

Encourage and facilitate a sense of belonging together as one in the Body of Christ.

Acknowledge the uniqueness of individuals and foster inclusivity.

Encourage mutual concern, goodwill and respect for others regardless of ethnicity, gender, sexual orientation, marital status, age, disability or opinion.

Acknowledge Christians hold different views on issues including faith and life-style, and encourage all exchanges of opinion to be within a framework of mutual respect, prayerfulness, grace and honesty.

Challenge discrimination and injustice.

Working Together

Encourage openness to change and a willingness to receive the talents of others.

Encourage people within church to work together as effectively as possible.

To be conscious and considerate of the well-being needs of those who serve/work in our churches: volunteers, lay workers, ordained ministers.

Business and Resources Policy (People)

The Circuit policy is to:

Maintain effective oversight of churches through the grouped responsibilities of staff and the location of manses.

Develop and support its ministerial staff and lay workers, who meet regularly for mutual support, encouragement and conversation about Circuit and church issues.

Train and authorise local preachers and worship leaders, who, together with ordained ministers, have the primary role in leading the worshipping life of the churches.

Seek appropriate people to join the Leadership Team as Circuit Stewards, offer induction and encouragement to take an interest in particular aspects of Circuit work.

Business and Resources Policy (Buildings)

Continue the independent quinquennial inspections of all Circuit property, supported by annual physical inspections by the relevant stewards, and will maintain a list of relevant maintenance and professional agencies.

Require churches to comply with the Safeguarding and Equality legislation and Connexional policy.

Require churches comply with current buildings Health and Safety legislation and undertake Annual Risk Assessments.

Seek to support and give advice on the improvement and maintenance of church premises.

Seek to support and provide resources towards energy efficiency, health and safety, accessibility and property improvements for outreach.

Business and Resources Policy (Finance)

The Circuit policy is to:

Encourage each church to maximise the use of regular, tax-efficient giving.

Consider and approve an annual budget, together with two forecast years.

Consider and review future Circuit finance.

Consider and approve the annual church contributions, in the knowledge that giving is one response we can make to God's constant love.

Business and Resources Policy (Business)

The Circuit policy is to:

Plan and discharge its responsibilities in an efficient and effective manner.

Encourage churches to plan and discharge their responsibilities efficiently and effectively.

Review of the year

The Circuit has provided support to all ten churches to comply with the above policy by encouraging training, financing scheme to encourage outreach and maintaining church buildings.

In February a reserves policy is drawn up for discussion in the circuit leadership team for the next connexional year and approved at the February Circuit Meeting. This gives us a vision of what we plan to do in the next year. In addition we also prepare a budget. We are happy to report for 2022/23 that there were no major differences between actual and budgeted figures.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

We have investments valued at £203,810.00 which generated dividends. This investment is re-valued each year and the movement is in included in the financial statements. £95.000 worth of investment were sold during the year to finance the maintence of the manses

The rental income relates to the rental of Meadow Rise Billericay a redundant manse.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

17.47% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure in the General fund is in respect of living expenses of the ordained employees and reimbursement of various expenses incurred in carrying out their duties.

Fund balances

The current assets of the circuit equal £94,822 and represents a general reserve to cover six months of expenditure and the balance is allocated to specified reserves which are detailed later in this report.

Plans for 2023/24

Circuit financial plans for the coming year have been prepared on the basis that there remains 3 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that I have not requested an increase in the assessment from the circuit churches.

South Essex Circuit

Trustee's Annual Report on Finance and Governance

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: SOUTH ESSEX METHODIST CHURCH CIRCUIT

Registration Charity Number: 1134269.

Date of registration 11th February 2010

Main communication address (Circuit office) Langdon Hills Methodist Church, High Road, Langdon Hills, Basildon, Essex.

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

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev F Al-Hassan Rev M Aygam Rev F Smith.
Circuit Lay Workers	Mrs C Owens
Circuit Stewards	Mrs S Stubbs, Mrs L Amber, Mrs H Ashworth, Mr J Scott, Mrs C Raven

Administrator: Mrs H Harris

Miss W A Crayden acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner Mayor Cuttle & Co, Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

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

South Essex Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around South Essex 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Related Parties

The Circuit is part of the Beds, Essex and Herts District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Billericay ,Grays Herongate, St Andrews, Horndon on the Hill,Langdon Hills ,Linford,Stanford Le Hope, St Paul's, Trinity, Wickford Christ Church.

Risk Management

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

There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The South Essex 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 South Essex 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 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. In addtion the circiit also holds reserves in respect of Manse Maintenance, Training and Learning, Equipment and mission outreach, worker with young people, limproving church premises.

Manse Capital Expenditure £101,335
Training and Learning £5,000
Equipment and Mission £5,000
Mission work £25,000
Improving Church Premises £57,000
Pastoral Support £5,000

Name of Circuit Circuit No

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	Endowment Funds	Total 23	2022
		£	£	£	£	£	£	
Income								
1 Donations and legacies								0
2 Income from monetary investments		1,436	8,422				**9,858**	
3 Income from investment properties		13,508					**13,508**	
4 Assessments on Churches		188,396					**188,396**	
5 Capital Receipts							**0**	
6 Grants received							**0**	
7 Other charitable income								
8 **Total income**		**203,340**	**8,422**	-	-	-	**211,762**	
Expenditure								
9 Grants and donations							**0**	
10 Salaries and associated costs		124,325					**124,325**	
11 Property maintenance		98,422					**98,422**	
12 Connexional assessment & model trust levy							**0**	
13 District Assessment & Levy		56,545					**56,545**	
14 Depreciation							**0**	
15 Office expenses		6,668					**6,668**	
16 Other outgoings		22,780					**22,780**	
17 **Total charitable expenditure**		**308,740**	**0**	**0**	**0**	**0**	**308,740**	
18 Gains/(losses) on monetary investments		-	10,709				-10,709	
19 Gains/(losses) on investment properties								
20 **Net income/(expenditure)**		**-105,400**	**-2,287**	**0**	**0**	**0**	**-107,687**	
21 Transfers between funds		95,000	- 95,000				0	
22 Other gains/(losses)								
23 **Net movement in funds**		**-10,400**	**-97,287**	**0**	**0**	**0**	**-107,687**	
24 Total funds brought forward		2,672,463					2,672,463	
25 Total funds carried forward		**2,662,063**	- **97,287**	-	-	-	**2,564,776**	

Name of Circuit South Essex Circuit No 34/11

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	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		9,546					**9,546**
3 Income from investment properties	5	14,008					**14,008**
4 Assessments on Churches	6	161,872					**161,872**
5 Capital Receipts							**0**
6 Grants received		0					**0**
7 Other charitable income		0					**0**
8 **Total income**		**185,426**	**0**	**0**	**0**	**0**	**185,426**
Expenditure							
9 Grants and donations							**0**
10 Salaries and associated costs	6a	118,329					**118,329**
11 Property maintenance	8	79,244					**79,244**
12 Connexional assessment & model trust levy		28,966					**28,966**
13 District Assessment & Levy		42,025					**42,025**
14 Depreciation							**0**
15 Office expenses	11	4,549					**4,549**
16 Other outgoings	12	25,740					**25,740**
17 **Total charitable expenditure**		**298,853**	**0**	**0**	**0**	**0**	**298,853**
18 Gains/(losses) on monetary investments			(20,995)				(20,995)
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**(113,427)**	**(20,995)**	**0**	**0**	**0**	**(134,422)**
21 Transfers between funds		80,000	(80,000)				0
22 Other gains/(losses)							
23 **Net movement in funds**		**(33,427)**	**(100,995)**	**0**	**0**	**0**	**(134,422)**
24 Total funds brought forward		2,396,369	410,515				2,806,884
25 Total funds carried forward		**2,362,942**	**309,520**	**0**	**0**	**0**	**2,672,462**

Name of Circuit South Essex

Circuit No 34/11

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/2023 £	2021/22 £
Fixed Assets								
Circuit Manses & Equipment	14	1,880,000					1,880,000	1,880,000
Investment properties	14	425,000					425,000	425,000
Investments			203,810				203,810	309,520
Total fixed assets		**2,305,000**	**203,810**	**0**	**0**	**0**	**2,508,810**	**2,614,520**
Current Assets								
Debtors	16	10,920					10,920	10,386
Loans by the Circuit							0	0
Investments with TMCP	17	3,481					3,481	39,289
Central Finance Board Deposits	17	24,662					24,662	28,422
Cash at Bank and in hand	17	55,759					55,759	24,961
Total current assets		**94,822**	**0**	**0**	**0**	**0**	**94,822**	**103,058**
Current liabilities								
Creditors (due in under 1 year)	18	38,857					38,857	45,116
Grants payable within 2021-22		0					0	0
Total current liabilities		**38,857**	**0**	**0**	**0**	**0**	**38,857**	**45,116**
Net current assets/liabilities		**55,966**	**0**	**0**	**0**	**0**	**55,966**	**57,942**
Total assets less current liabilities		**2,360,966**	**203,810**	**0**	**0**	**0**	**2,564,776**	**2,672,462**
Long term liabilities (due after more than one year)								
Grants payable after 2021-22							**0**	
Loans to the Circuit							**0**	
							0	
Net assets		**2,360,966**	**203,810**	**0**	**0**	**0**	**2,564,776**	**2,672,462**
Funds of the Circuit								
General Fund (Unrestricted)		2,360,966					2,360,966	2,362,942
Circuit Model Trust Fund (Unrestricted)			203,810				203,810	309,520
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds							**2,564,776**	**2,672,462**
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		**2,360,966**	**203,810**	**0**	**0**	**0**	2,564,776	**2,672,462**

METHODIST CHURCH - SOUTH ESSEX CIRCUIT		
BUDGET 2023-24		
		2023/24 BUDGET £
	Stipends	90,000
	Pensions	23,435
	National Insurance Contributions	9,009
	Telephones and I.T.	3,800
	Travel	4,500
	Postage	300
	Manse Maintenance	-
	Council Tax	11,000
	Water Rates	1,500
	Insurance	3,800
	Advertising	
	Web site Design and Maintenance	850
	Quinquennial Inspections	2,500
	Methodist Church Fund Including District Expenses	18,000
	District Levy	43,000
	Preachers Expenses	750
	Stationery, Publicity, Plans Etc.	750
	Circuit Accounting Fee	2,700
	Interest on Loan	-
	Circuit Office/Administration	6,200
	Contingency & Miscellaneous	2,000
	SUB TOTAL £	224,094

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 entry

The Methodist Church South Essex 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 each 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 FRS102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP. The accounts have been prepared in accordance with applicable charity law in England, this being the Charites Act 2011 and SI 2008/629 (Charites accounting and Reporting regulations) and, pending the making of replacement Regulations specific top SORP 2015 in accordance with Reg.8 (4) (d) of SI 2008/629, the Charity trustees have departed from the requirements of Reg.8 (5) by following SORP (FRS102) instead of SORP 2005 to extent necessary to give a true and fair view in the circumstance.

Vi Going Concern

Based on the monetary assets and human resources available at 31st 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 these churches and their governing bodies except in extreme circumstance. 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 accounts 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 an agent in two matters:-

- The Collection from churches and payments over of their contributions to various funds controlled and administrated 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.

In all these matters the transactions are not reflected in the SOFA because they are income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the notes to the Accounts as required by SORP (FRS 102) 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 the 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 the revalued amount or cost if purchased within last two years. The properties were revalued at 1st September 2020, and represented the properties' market value resulting from a professional valuation undertaken by Smith Lachter. 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 manses) which is surplus to its normal staffing requirements. Where this is the case and it anticipated that the property is unlikely to be used as a manse within a periods of two years, the property is classified as investment property (whether let or not) and any lets are at market rates unless there is a compelling reasons 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 reasonable values.

Xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against each Circuit and these are paid quarterly to their Districts. The Circuits raise assessments against Churches 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 an agent for ad hoc collections for various funds controlled and administrated by the Methodist Church.

Xvi Funds

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

Xvii Minsters' 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. Minister and pastors are expected to occupy the manse provided for them. The Circuit bears the cost of the repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for minsters or pastors as HMRC does not seek to tax these receipts in the hand of them.

2. Glossary of Terms

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

Church: a group of members from fewer than 10 to more than 100.

Circuit: a group of Methodist Church near each other, typically between 10 and 20

Circuit Meeting: The trustees of the Circuit. Most of whom are appointed local churches and others by virtue of a role they undertake for the Circuit and/or their local churches.

CLT (Circuit Leadership Team): A Group (comprising mostly; but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer.

CMTF : Circuit Model Trust Fund

Connexion: The designated and/or Restricted Funds held and administrated by the connexion in the furtherance of its charitable and mission objectives

District : a group of contiguous circuits, usually 15 and 30

DAF: District Advance Fund

FRS: Financial reporting standard

HMRC: His Majesty's Revenue and Customs

Lay Employees: Personal 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.

Pension Trust: The pension Trust, the organisation through which the Circuit arranges a pension's scheme for its lay employee.

Presbyters (including superintendent) Probationer or ordained Methodist Ministers 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 Trustees of all Methodist Model Trust Property, including legacies, endowments and accumulated Funds.

Funds

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

3 Income from investment Property

The trustees had determined that the properties listed below were unlikely to be returned to use as a manse in the foreseeable future and have therefore classified the same as an Investment Properties. Letting income is shown gross of fees and repairs

	General Fund	CMTF Designate	Total
	£	£	£
Meadow Rise	13,508		13,508
	13,508		13,508

4. Assessments on Churches

The Circuit comprises 9 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its Assessment budgeted income from investment income including property letting, and conformed external grants are taken into account. The Circuit aims to cover all its net core costs from the assessment.

The assessment on Churches is determined annually and is based upon the purchase of shares being equal to £250.00 for each share. The Churches voluntary to buy the shares but are requested to consider the Circuit requirements and their own churches finances. The assessment is paid on a quarterly basis in advance and is treated as creditors in the Balance Sheet.

Assessments received are shown below:-

	General £	CMTF £	Total £
BILLERICAY	70,000		70.000
GRAYS	22,450		22,450
HORNDON-ON-THE-HILL	7,000		7,000
LANGDON HILLS	17,000		17,000
LINFORD	7,000		7,000
ST. PAUL'S	21,946		21,946
STANFORD-LE-HOPE	11,000		11,000
TRINITY	19,000		19,000
WICKFORD	13,000		13,000
	188,396		**188,396**

5. Stipends, Salaries and associated costs

Stipends

Stipends were paid to 3 Presbyters (2021/22 – 3) as follows

	General £	CMTF £	Total
Stipends	84,004		84,004
National Insurance	7,804		7,804
Pension Fund Contribution	21,731		21,731
Travel	2,858		2,858

The Circuit employs lay staff involved in administration work, The costs of these staff are shown below:

Administration Staff

	General £	CMTF £	Total £
Stipends	6,377		6,377
National Insurance	554		554
Bureau charges	997		997
Stipends & Salaries Total	124,325		124,325

Pension

All presbyters are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 stated 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.

Lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with Nest Pensions. This is a defined benefit scheme and the circuit contributes as employer to the scheme.

The Connexional accounts for both pensions' schemes show the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of this deficit has been proposed and is being implemented.

6. Costs of Superintendents, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personal. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit meeting are the trustees of the Circuit. The stipends, employers 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.

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. None of the trustees is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit other than reimbursements of appropriate expenses.

7. Property Expenses

The Circuit is Managing Trustees for three manses and one investment property which is let on an assured shorthold tenancy. With the exception of the let property the circuit is responsible for the payment of Council Tax, water rates. In addition the Circuit is responsible for insurance and maintenance on all properties.

Expenditure on properties is as follows:

	General £	CMTF £	Total £
Council tax	8,907		8.907
Water Supply	2,681		2,681
Insurance	3,646		3,646
Maintenance	78,313		78,313
Management Fees	1,219		1.219
Telephone	3,656		3,656
Property Total	98,422		98,422
Manses	97,522		97,522
Investment Properties	900		900
Property Total	98,422		98.422

8. Connexional assessments and levy

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

9. 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 the Circuits in the Beds, Essex & Herts District 50% of the overall cost is calculated using the relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF Accounts balance as at 31st August for the previous accounting period.

10. Office and Administration Cost

	General £	CMTF £	Total £
Rent	4,635		4,635
Software	80		80
Hire of Photocopier	1,953		1,953
	6,668		6.668

11. Other Outgoings

General	CMTF	Total
	£	£
Accountancy Fees	2,190	2,190
Independent Examiner	644	644
Postage and Stationery	346	346
Minister Removal	645	645
Quinquennial Inspections	4,725	4,725
Training	1,049	1,049
Mission Work	1,200	1,200
Expenses Stanford Le Hope	8,990	8,990
Pulpit Expenses	812	812
General Expenses	2,179	2,179
	22,780	22,780

During the year it was found that the church in Stanford Le Hope was unhabitable and therefore the General Church Council decided to sell this and the local church handed over the control to the Circuit.

12. Investment Management

During the year Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund and Restricted Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £994. (2021-22 £1321).

13. Manses and Other Properties

There are three Manses located in Basildon, Billericay, Stanford Le Hope. The investment property is located in Billericay These properties were revalued at 31 August 2020 by Smith Lachter. It is felt that no adjustment is needed for revaluation due to the present property market.

There is no Office equipment or Assets as these are charged to the General Fund when purchased.

13.1 Cost or Valuation

	Investment Properties	Manses	Total
	£	£	£
Balance Brought Forward	425,000	1,880,000	2,305,000
	425,000	**1,880,000**	**2,305,000**

Schedules of Manse and Investment Property
(based upon valuation by Smith Lachter limited and cost of properties purchased during the year.)

13.2 Property	Type	Valuation
		£
93 Mountnessing Rd- Billericay	Manse	800,000
86 Meadow Rise- Billericay	Investment	425,000
61 Vowler Road	Manse	560,000
198 Southend Road	Manse	520,000
		2,305,000

14. Investment Assets and Trustees for Methodist Church Purposes (TMCP)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in the Trustees Interest Fund on which interest is credited to the accounts each month. These are regarded as medium-term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing 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.

15 Debtors and Prepayments

All sums shown as Debtors at 1 September 2022 were received during the year 2022-23. All sums paid in advance at 1 September 2023 were for activities that have been held during 2022/23. It is expected that payments in advance at 31 August 2023 will be expensed during 2023-24.

	General	CMTF	Total	2021
Debtors and Prepayments	£		£	£
Stipends	10,383		10,383	9,472
St Paul's MC	537		537	0
Rent in advance	0		0	914
	10,920		10,920	10,386

ST Paul's Methodist Church is changing signatories on their Bank account and we are awaiting that confirmation that this is done meanwhile the Circuit is drawing cheques on their behalf.

16. - Central Finance Board (CFB) and Bank Balances

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

	General Fund	CMTF	2022
	£	£	£
Central Finance Board	24,662		28,422
TMCP Trustees Interest Account	3.481		39,289
Santander	55,759		24,961
	83,902		92,672

17. 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.

Creditors and Accruals

	General	CMTF	Total	2022
	£	£	£	£
Assessments	38,237		38,237	43,849
Connectional Donations	0		0	667
Examiners Fees	620		620	600
	38,857		**38,857**	**45,116**

18. Unrestricted Funds

18.1 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 91% of this fund is held as a freehold property, being manses for ministers and investment property. Details of the grants and donations made from the General Fund during the year can be found in note 9.

18.2 Circuit Model Trust Fund

The purpose of this 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.

19. Summary of Fund Movements

Fund	Balance at 1/9/2022	Income	Expenditure	31.8.2023
	£	£	£	
	2,672,462	211,762	319,448	2,564,776

20. Analysis of net assets between Funds

	General Fund	CMTF	Designated	Restricted	Total	2022
	£	£	£	£	£	£
Tangible fixed assets	2,305.000				2,305,000	2,305,000
Investments		203,810			203,810	309,520
Current Assets	94,822				94,822	103,058
Current liabilities	(38,857)				(38.857)	(45,116)
	2,360,966	203,810	-	-	2,564,776	2,672,462

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

22 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.

23 Capital commitments and contingent liabilities

The Circuit has no contracts or obligations.

24 Lease commitments

The Circuit has no contracts or obligations.

25 Independent Examiner

The fees payable to the independent Examiner in the sum of £620 (2022 £600) have been provided for in these accounts.

The examiner has provided no additional services during the year.

Circuit meeting attendees		
Ministers	Rev. Felicity Al-Hassan	
	Rev. Moses Agyam	
	Rev. Fiona Smith	
Supernumerary Ministers	Rev. K Allen	
	Rev. C McDonald	
Circuit Stewards	Mrs S Stubbs	
	Mrs L Amber	
	Mrs H Ashworth	
	Mr J Scott	
	Mrs C Raven	
Circuit Treasurer	Miss W Crayden	
Circuit Meeting Secretary/Adinistrator	Mrs H Harris	
Local Preachers Secretary	Miss T Sanger	
MHA Representative	Mrs H Harris	
Manse Property Stewards	Circuit Stewards	
Billericay Western Rd/QP and Herongate		
Treasurer	Mrs L Harris	
Representative	Mr K Cowell	
Senior Stewards	Gill Rogers and Roger Davison	
Grays		
Treasurer	Mr O Maxlino	
Senior Steward	Mr S Ametefe	
Horndon-on-the-Hill		
Treasurer	Mr C Key	
Representative	Mr G Hodgson	
Langdon Hills		

Treasurer	Miss W Crayden	
Senior Steward	Ms T Sanger	
Representative 1	Mrs J Hylton-Thompson	
Representative 2	Ms D Gilbert	
Representative 3	Ms G Sutton	
Linford		
Treasurer	Mr G Hodgson	
Steward	Mrs C Raven	
St Paul's		
Treasurer	Mrs D Anim-Appiah	
Steward	Mr J Scott	
Representative1	Mrs S Scott	
Representative 2	Mrs S Watkins	
Stanford-le-Hope		
Treasurer	Mr G Hodgson	
Senior Steward	Mrs G Wilcox	
Trinity		
Senior Steward	Mr S Nice	
Representative 1	Mrs B Everett	
Representative 2	Mrs C Nice	
Property	Mr S Nice	
Wickford		
Treasurer	Mr C Wyper	
Representative 1	Mr Jack Roche	
Representative 2	Mr Michael Wood	

Name of Circuit ...South Essex..... No...34/01.....

Declarations and Scrutiny

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

Signature of treasurer ..W.M.y.d.n..... Date..6./3./2.0.2.4.....

Name and address of treasurer Wendy Crayden, 46 Vowler Road, Basildon, Essex,

..... Post Code...SS16 6AQ

Presentation to the Circuit meeting

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

Signature of the Chair of the meeting: .....

Name of the Chair of the meeting: Rev Felicity Hl-Hassan Date 6th March 2024

Name of Circuit South Essex Methodist Circuit No 34/11

SOUTH ESSEX METHODIST CIRCUIT

England & Wales - Charity number 1134269

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees (Charity Name) The Methodist Church, South Essex Circuit.

On accounts for the year ended 31 August 2022 **Charity no (if any)** 1134269

Set out on pages 1 - 30 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ~~[insert name of applicable listed body]~~]. ~~*Delete [ ] if not applicable.*~~ ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

* *Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 9/3/23

Name: J. BRACE

Relevant professional qualification(s) or body FCCA

(if any):	
Address:	Mayor Cuttle & Co. Chartered Accountants Suite 7b Aquarium 101 Lower Anchor Street, Essex CM2 0AU

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Circuit
Accruals Accounts
2020/21

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

South Essex	Circuit

Registered Charity - Registration number 1134269

Beds,Essex,Herts	District No / Circuit No 34/01

Ministers	Rev F Al-Hassen
	Rev Y Jaiyesimi
	Rev D Bagwell (Retired 31.8.2022)
	Rev S Cyuma (Retred 31.8.2022)
	Rev M Agyam
Circuit Stewards	Mrs L Amber,
	Mrs H Ashworth, Mrs S Stubbs
	Mr J Scott
	Mrs C Raven
Circuit Treasurer	Miss W A Crayden

South Essex Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

This is the Trustees' Annual Report for the Methodist Church of South Essex Circuit covering the north part of the Thames Estuary from Basildon in the east to Grays in the west taking in Billericay in the northern part of the circuit.

The Methodist church South Essex Circuit is responsible for the ministerial oversight and pastoral care of ten churches in the circuit; the support of a ministry team of three presbyter Ministers, one full time lay employee and one part time lay employee and the maintenance of four circuit manses.

Aims and organisation

The South Essex Circuit is part of the Methodist Church and is committed to sharing the good news of Jesus Christ in word and action.

The Circuit's role is to ensure the effective use of its resources to further the four dimensions of 'Our Calling' as Methodists.

Worship – to increase awareness of God's presence and to celebrate God's love;

Service – to be good neighbours to people in need and to challenge injustice;

Evangelism – to make more followers of Jesus;

Learning and Caring – to help people to learn and grow in faith through mutual support and care.

The Circuit caring policy is to:

Encourage everyone in our churches to care for one another, and maintain an established pastoral system where church members work in conjunction with staff.

Make it a requirement for an annual review of Safeguarding Policies and ensure necessary DBS checks are made and training attended.

Encourage churches to work alongside other agencies, as well as ecumenically to seek to alleviate social needs locally identified.

Be sensitive to people of other faiths and to face the challenge of being open to dialogue with them (emphasising what we have in common, rather than solely focussing on those issues on which we differ).

Family Ministry

Encourage and equip volunteers and leaders to build each church into a community for all generations.

Encourage and nurture relationships between God, church and families.

Nurture relationships across age groups within church.

Facilitate links between the church, families, the wider community and other organisations through outreach and church-based events including worship.

Hospitality

Encourage local churches to extend Christ-like hospitality and practice an active and generous love.

Invite, welcome, receive and care for those who are 'strangers', so they may find a spiritual home and the richness of Christ in our churches.

Express God's invitation to others.

Pray, plan, prepare and work toward helping others to receive Christ.

Inclusivity

Encourage and facilitate a sense of belonging together as one in the Body of Christ.

Acknowledge the uniqueness of individuals and foster inclusivity.

Encourage mutual concern, goodwill and respect for others regardless of ethnicity, gender, sexual orientation, marital status, age, disability or opinion.

Acknowledge Christians hold different views on issues including faith and life-style, and encourage all exchanges of opinion to be within a framework of mutual respect, prayerfulness, grace and honesty.

Challenge discrimination and injustice.

Working Together

Encourage openness to change and a willingness to receive the talents of others.

Encourage people within church to work together as effectively as possible.

To be conscious and considerate of the well-being needs of those who serve/work in our churches: volunteers, lay workers, ordained ministers.

Business and Resources Policy (People)

The Circuit policy is to:

Maintain effective oversight of churches through the grouped responsibilities of staff and the location of manses.

Develop and support its ministerial staff and lay workers, who meet regularly for mutual support, encouragement and conversation about Circuit and church issues.

Train and authorise local preachers and worship leaders, who, together with ordained ministers, have the primary role in leading the worshipping life of the churches.

Seek appropriate people to join the Leadership Team as Circuit Stewards, offer induction and encouragement to take an interest in particular aspects of Circuit work.

Business and Resources Policy (Buildings)

The Circuit will:

Maintain and improve, where appropriate, those manses for which it is responsible.

Continue the independent quinquennial inspections of all Circuit property, supported by annual physical inspections by the relevant stewards, and will maintain a list of relevant maintenance and professional agencies.

Require churches to comply with the Safeguarding and Equality legislation and Connexional policy.

Require churches comply with current buildings Health and Safety legislation and undertake Annual Risk Assessments.

Seek to support and give advice on the improvement and maintenance of church premises.

Seek to support and provide resources towards energy efficiency, health and safety, accessibility and property improvements for outreach.

Business and Resources Policy (Finance)

The Circuit policy is to:

Encourage each church to maximise the use of regular, tax-efficient giving.

Consider and approve an annual budget, together with two forecast years.

Consider and review future Circuit finance.

Consider and approve the annual church contributions, in the knowledge that giving is one response we can make to God's constant love.

Business and Resources Policy (Business)

The Circuit policy is to:

Plan and discharge its responsibilities in an efficient and effective manner.

Encourage churches to plan and discharge their responsibilities efficiently and effectively.

Review of the year

The Circuit has provided support to all ten churches to comply with the above policy by encouraging training, financing scheme to encourage outreach and maintaining church buildings

In February a reserves policy is drawn up for discussion in the circuit leadership team for the next connexional year and approved at the February Circuit Meeting. This gives us a vision of what we plan to do in the next year. In addition we also prepare a budget. We are happy to report for 2021/22 that there were no major differences between actual and budgeted figures.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

Interest from accounts held with recognised Banks and Central Finance Board.

We have investments valued at £309,520.00 which generated dividends. This investment is re-valued each year and the movement is in included in the financial statements. £80,000 worth of investment were sold during the year to finance the maintence of the manses

The rental income relates to the rental of Meadow Rise Billericay a redundant manse.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

17.47% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure in the General fund is in respect of living expenses of the ordained employees and reimbursement of various expenses incurred in carrying out their duties.

Fund balances

The current assets of the circuit equal £103,058 and represents a general reserve to cover six months of expenditure and the balance is allocated to specified reserves which are detailed later in this report.

Plans for 2022/23

Circuit financial plans for the coming year have been prepared on the basis that there remains 3 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that I have not requested an increase in the assessment from the circuit churches.

South Essex Circuit

Trustee's Annual Report on Finance and Governance

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: SOUTH ESSEX METHODIST CHURCH CIRCUIT

Registration Charity Number: 1134269.

Date of registration 11th February 2010

Main communication address (Circuit office) Langdon Hills Methodist Church, High Road, Langdon Hills, Basildon, Essex.

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev F Al-Hassan
	Rev M Aygam
	Rev Y Jaiyesimi.
Circuit Lay Workers	Mrs C Owens
Circuit Stewards	Mrs S Stubbs, Mrs L Amber,
	Mrs H Ashworth,
	Mr J Scott, Mrs C Raven

Administrator: Mrs D Clarke

Miss W A Crayden acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner Mayor Cuttle & Co, Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

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

South Essex Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around South Essex 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Related Parties

The Circuit is part of the Beds, Essex and Herts District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Billericay ,Grays Herongate, St Andrews, Horndon on the Hill,Langdon Hills ,Linford,Stanford Le Hope, St Paul's, Trinity, Wickford Christ Church.

Risk Management

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

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The South Essex 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 South Essex 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 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. In addtion the circiit also holds reserves in respect of Manse Maintenance, Training and Learning, Equipment and mission outreach, worker with young people, ministrial Removal, improving church premises.

These are as follows
Manse Capital Expenditure £89,335
Training and Learning £5,000
Equipment and Mission £5,000
Mission work £25,000
Improving Church Premises £57,000
Pastoral Support £5,000
Ministeral Removal Fund £12,000

Name of Circuit South Essex

Circuit No 34/11

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	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments		9,546					9,546
3 Income from investment properties	5	14,008					14,008
4 Assessments on Churches	6	161,872					161,872
5 Capital Receipts							0
6 Grants received		0					0
7 Other charitable income		0					0
8 **Total income**		**185,426**	**0**	**0**	**0**	**0**	**185,426**
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs	6a	118,329					118,329
11 Property maintenance	8	79,244					79,244
12 Connexional assessment & model trust levy		28,966					28,966
13 District Assessment & Levy		42,025					42,025
14 Depreciation							0
15 Office expenses	11	4,549					4,549
16 Other outgoings	12	25,740					25,740
17 **Total charitable expenditure**		**298,853**	**0**	**0**	**0**	**0**	**298,853**
18 Gains/(losses) on monetary investments			(20,995)				(20,995)
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**(113,427)**	**(20,995)**	**0**	**0**	**0**	**(134,422)**
21 Transfers between funds		80,000	(80,000)				0
22 Other gains/(losses)							
23 **Net movement in funds**		**(33,427)**	**(100,995)**	**0**	**0**	**0**	**(134,422)**
24 Total funds brought forward		2,396,369	410,515				2,806,884
25 **Total funds carried forward**		**2,362,942**	**309,520**	**0**	**0**	**0**	**2,672,462**

Name of Circuit | Circuit No

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	Endowment Funds	Total 21	2020
		£	£	£	£	£	£	
Income								
1 Donations and legacies		7,878					7,878	
2 Income from monetary investments		10,491					10,491	
3 Income from investment properties		158,431					158,431	
4 Assessments on Churches							0	
5 Capital Receipts							0	
6 Grants received							0	
7 Other charitable income								
8 **Total income**		176,800	-	-	-	-	176,800	
Expenditure								
9 Grants and donations		- 300					-300	
10 Salaries and associated costs		118,198					118,198	
11 Property maintenance		31,836					31,836	
12 Connexional assessment & model trust levy		77,592					77,592	
13 District Assessment & Levy		-					0	
14 Depreciation							0	
15 Office expenses		4,901					4,901	
16 Other outgoings		24,851					24,851	
17 **Total charitable expenditure**		257,078	0	0	0	0	257,078	
18 Gains/(losses) on monetary investments			73,400				73,400	
19 Gains/(losses) on investment properties		- 55,000						
20 **Net income/(expenditure)**		-135,278	73,400	0	0	0	-6,878	
21 Transfers between funds		70,000	- 70,000				0	
22 Other gains/(losses)								
23 **Net movement in funds**		-65,278	3,400	0	0	0	-6,878	
24 Total funds brought forward		2,461,647	407,115				2,868,762	
25 **Total funds carried forward**		2,396,369	410,515	-	-	-	2,861,884	

Name of Circuit South Essex

Circuit No 34/11

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
Fixed Assets								
Circuit Manses & Equipment	14	1,880,000					1,880,000	2,325,000
Investment properties	14	425,000					425,000	425,000
Investments			309,520				309,520	410,515
Total fixed assets		2,305,000	309,520	0	0	0	2,614,520	3,160,515
Current Assets								
Debtors	16	10,386					10,386	9,023
Loans by the Circuit							0	
Investments with TMCP	17	39,289					39,289	73,943
Central Finance Board Deposits	17	28,422					28,422	30,359
Cash at Bank and in hand	17	24,961					24,961	27,354
Total current assets		103,058	0	0	0	0	103,058	140,679
Current liabilities								
Creditors (due in under 1 year)	18	45,116					45,116	44,310
Grants payable within 2021-22							0	
Total current liabilities		45,116	0	0	0	0	45,116	44,310
Net current assets/liabilities		57,942	0	0	0	0	57,942	96,369
Total assets less current liabilities		2,362,942	309,520	0	0	0	2,672,462	3,256,884
Long term liabilities (due after more than one year)								
Grants payable after 2021-22							0	
Loans to the Circuit							0	450,000
							0	
Net assets		2,362,942	309,520	0	0	0	2,672,462	2,806,884
Funds of the Circuit								
General Fund (Unrestricted)		2,362,942					2,362,942	2,396,369
Circuit Model Trust Fund (Unrestricted)			309,520				309,520	410,515
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds							2,672,462	2,806,884
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		2,362,942	309,520	0	0	0	2,672,462	2,806,884

METHODIST CHURCH - SOUTH ESSEX CIRCUIT		
BUDGET 2022-23		
		2022/23
		BUDGET
		£
	Stipends	88,936
	Pensions	21,729
	National Insurance Contributions	8,342
	Telephones and I.T.	3,400
	Travel	4,500
	Postage	300
	Manse Maintenance	-
	Council Tax	7,500
	Water Rates	1,100
	Insurance	3,800
	Advertising	
	Web site Design and Maintenance	850
	Quinquennial Inspections	2,000
	Methodist Church Fund Including District Expenses	28,000
	District Levy	44,704
	Donations to Charity	-
	Preachers Expenses	750
	Stationery, Publicity, Plans Etc.	1,200
	Circuit Accounting Fee	2,700
	Interest on Loan	-
	Circuit Office/Administration	6,200
	Contingency & Miscellaneous	2,000
	SUB TOTAL	£ 228,011

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 entry

The Methodist Church South Essex 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 each 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 FRS102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP. The accounts have been prepared in accordance with applicable charity law in England, this being the Charites Act 2011 and SI 2008/629 (Charites accounting and Reporting Regulations) and, pending the making of replacement Regulations specific top SORP 2015inaccoridance with Reg.8 (4) (d) of SI 2008/629, the Charity trustees have departed from the requirements of Reg.8 (5) by following SORP (FRS102) instead of SORP 2005 to extent necessary to give a true and fair view in the Circumstance.

Vi Going Concern

Based on the monetary assets and human resources available at 31st 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 these churches and their governing bodies except in extreme circumstance. 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 accounts 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 an agent in two matters:-

- The Collection from churches and payments over of their contributions to various funds controlled and administrated 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.

In all these matters the transactions are not reflected in the SOFA because they are income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the notes to the Accounts as required by SORP (FRS 102) 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 the 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 the revalued amount or cost if purchased within last two years. The properties were revalued at 1st September 2020, and represented the properties' market value resulting from a professional valuation undertaken by Smith Lachter. 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 manses) which is surplus to its normal staffing requirements. Where this is the case and it anticipated that the property is unlikely to be used as a manse within a periods of two years, the property is classified as investment property (whether let or not) and any lets are at market rates unless there is a compelling reasons 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 reasonable values.

Xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against each Circuit and these are paid quarterly to their Districts. The Circuits raise assessments against Churches 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 an agent for ad hoc collections for various funds controlled and administrated by the Methodist Church.

Xvi Funds

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

Xvii Minsters' 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. Minister and pastors are expected to occupy the manse provided for them. The Circuit bears the cost of the repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for minsters or pastors as HMRC does not seek to tax these receipts in the hand of them.

2. Glossary of Terms

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

Church: a group of members from fewer than 10 to more than 100.

Circuit: a group of Methodist Church near each other, typically between 10 and 20

Circuit Meeting: The trustees of the Circuit. Most of whom are appointed local churches and others by virtue of a role they undertake for the Circuit and/or their local churches.

CLT (Circuit Leadership Team): A Group (comprising mostly; but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer.

CMTF : Circuit Model Trust Fund

Connexion: The designated and/or Restricted Funds held and administrated by the connexion in the furtherance of its charitable and mission objectives

District : a group of contiguous circuits, usually 15 and 30

DAF: District Advance Fund

FRS: Financial reporting standard

HMRC: His Majesty's Revenue and Customs

Lay Employees: Personal 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.

Pension Trust: The pension Trust, the organisation through which the Circuit arranges a pension's scheme for its lay employee.

Presbyters (including superintendent) Probationer or ordained Methodist Ministers 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 Trustees of all Methodist Model Trust Property, including legacies, endowments and accumulated Funds.

Funds

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

5 Income from investment Property

The trustees had determined that the properties listed below were unlikely to be returned to use as a manse in the foreseeable future and have therefore classified the same as an Investment Properties. Letting income is shown gross of fees and repairs

	General Fund	CMTF Designate	Total
	£	£	£
Meadow Rise	14,008		14,008
	14,008		14,008

6. **Assessments on Churches**

The Circuit comprises 9 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its Assessment budgeted income from investment income including property letting, and conformed external grants are taken into account. The Circuit aims to cover all its net core costs from the assessment.

The assessment on Churches is determined annually and is based upon the purchase of shares being equal to £250.00 for each share. The Churches voluntary to buy the shares but are requested to consider the Circuit requirements and their own churches finances. The assessment is paid on a quarterly basis in advance and is treated as creditors in the Balance Sheet.

Assessments received are shown below:-

	General £	CMTF £	Total £
BILLERICAY	70,000		70.000
GRAYS	11,225		11,225
HORNDON-ON-THE-HILL	7,000		7,000
LANGDON HILLS	14,700		14,700
LINFORD	7,000		7,000
ST. PAUL'S	21,946		21,946
STANFORD-LE-HOPE	11,000		11,000
TRINITY	19,000		19,000
WICKFORD	0		0
	161,871		**161,871**

6. Stipends, Salaries and associated costs

Stipends

Stipends were paid to 3 Presbyters (2020/21 – 3) as follows

	General £	CMTF £	Total
Stipends	80,054		80,054
National Insurance	7,754		7,754
Pension Fund Contribution	20,840		20,840
Travel	2,731		2,731

The Circuit employs lay staff involved in administration work, The costs of these staff are shown below:

Administration Staff

	General £	CMTF £	Total £
Stipends	5,941		5,941
National Insurance	38		38
Bureau charges	971		971
Stipends & Salaries Total	118,329		118,329

Pension

All presbyters are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 stated 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.

Lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with Nest Pensions. This is a defined benefit scheme and the circuit contributes as employer to the scheme.

The Connexional accounts for both pensions' schemes show the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of this deficit has been proposed and is being implemented.

7. Costs of Superintendents, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personal. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit meeting are the trustees of the Circuit. The stipends, employers 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.

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. None of the trustees is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit other than reimbursements of appropriate expenses.

8. Property Expenses

The Circuit is Managing Trustees for three manses and one investment property which is let on an assured shorthold tenancy. With the exception of the let property the circuit is responsible for the payment of Council Tax, water rates. In addition the Circuit is responsible for insurance and maintenance on all properties.

During the year under review one manse was sold.

Expenditure on properties is as follows:

	General	CMTF	Total
	£	£	£
Council tax	10,571		10,571
Water Supply	1,265		1,265
Insurance	3,422		3,422
Maintenance	59,101		59,101
Management Fees	1,255		1.255
Telephone	3,630		3,630
Property Total	79,244		79,244
Manses	77,619		77,619
Investment Properties	1,625		1,625
Property Total	79,244		79,244

9. Connexional assessments and levy

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

10. 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 the Circuits in the Beds, Essex & Herts District 50% of the overall cost is calculated using the relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF Accounts balance as at 31st August for the previous accounting period.

11. Office and Administration Cost

	General	CMTF	Total
	£	£	£
Rent	2,715		2,715
Hire of Photocopier	1,834		1,834
	4,549		4,549

12. Other Outgoings

General	CMTF	Total
	£	£
Accountancy Fees	2,118	2,118
Independent Examiner	624	624
Postage and Stationery	346	346
Minister Removal	4,799	4,799
Training	853	853
Computer	754	754
Legal Fees	850	850
Loan Interest	8,001	8,001
Loss on sale of Emanual Road	5,924	5,924
General Expenses	1,471	1,471
	25,740	25,740

13. Investment Management

During the year Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund and Restricted Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £1321. (2020-21 £1082).

14. Manses and Other Properties

There are three Manses located in Basildon, Billericay, Stanford Le Hope. The investment property is located in Billericay These properties were revalued at 31 August 2020 by Smith Lachter.

During the year one property was disposed of in Basildon-

1 Emanual Road was sold for £446,329 This was valued at £445,000 in the Accounts, after legal expenses of £7,253, a loss of £5,924 was made on this sale.

There is no Office equipment or Assets as these are charged to the General Fund when purchased.

14.1 Cost or Valuation

	Investment Properties	Manses	Total
	£	£	£
Balance Brought Forward	425,000	2,325000	2,750,000
Disposal		(445,000)	(445,000)
Revaluations			
	425,000	**1,880,000**	**2,305,000**

Schedules of Manse and Investment Property
(based upon valuation by Smith Lachter limited and cost of properties purchased during the year.)

14.2 Property	**Type**	**Valuation**
		£
93 Mountnessing Rd- Billericay	Manse	800,000
86 Meadow Rise- Billericay	Investment	425,000
61 Vowler Road	Manse	560,000
198 Southend Road	Manse	520,000
		2,305,000

A loss of £5,924 was made on sale of 1 Emanual Road. This is included in Other outgoings general.

15. Investment Assets and Trustees for Methodist Church Purposes (TMCP)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in the Trustees Interest Fund on which interest is credited to the accounts each month. These are regarded as medium-term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing 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.

16 Debtors and Prepayments

All sums shown as Debtors at 1 September 2021 were received during the year 2021-22. All sums paid in advance at 1 September 2021 were for activities that

have been held during 2021/22. It is expected that payments in advance at 31 August 2022 will be expensed during 2022-23.

	General	CMTF	Total	2021
Debtors and Prepayments	£		£	£
Stipends Paid	9,472		9,472	9,023
Rent in advance	915		915	0
	10,387		10,387	9,023

17. - Central Finance Board (CFB) and Bank Balances

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

	General Fund	CMTF	2021
	£	£	£
Central Finance Board	28,422		30,359
TMCP Trustees Interest Account	39,289		73,943
Santander	24,961		27,354
	92,672		**131,656**

18. 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.

Creditors and Accruals

	General	CMTF	Total	2021
	£	£	£	£
Assessments	43,849		43,849	37,662
Loan Interest	0		0	3,491
Connectional Donations	667		667	667
Examiners Fees	600		600	600
Rental of Office	0		0	1,890
	45,116		**45,116**	**44,310**

19. Unrestricted Funds

19.1 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 91% of this fund is held as a freehold property, being manses for ministers and investment property. Details of the grants and donations made from the General Fund during the year can be found in note 9.

19.2 Circuit Model Trust Fund

The purpose of this 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.

20. Summary of Fund Movements

Fund	Balance at 1/9/2021	Income	Expenditure	31.8.2022
	£	£	£	
	2,806,884	185,426	319848	2,672,462

21. Analysis of net assets between Funds

	General Fund	CMTF	Designated	Restricted	Total	2021
	£	£	£	£	£	£
Tangible fixed assets	2,305.000				2,305,000	2,750,000
Investments		309,520			309,520	410,515
Current Assets	103,058				103,058	140,679
Current liabilities	(45,116)				(45,116)	(96,369)
Loans						(450,000)
	2,362,942	309,520	-	-	2,672462	2,806,884

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

23 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.

24 Capital commitments and contingent liabilities

25 Lease commitments

The Circuit has no contracts or obligations.

26 Independent Examiner

The fees payable to the independent Examiner in the sum of £600 (2021 £600) have been provided for in these accounts.

The examiner has provided no additional services during the year.

Ministers	Rev. Felicity Al-Hassan
	Rev. D Bagwell
	Rev. O Jaiyesimi
	Rev. S Cyuma
Supernumerary Ministers	Rev. K Allen
	Rev. C McDonald
Circuit Stewards	Mrs S Stubbs
	Mrs L Amber
	Mrs H Ashworth
	Mr J Scott
	Mrs C Raven
Circuit Treasurer	Miss W Crayden
Circuit Meeting Secretary	Mrs D Clarke
Local Preachers Secretary	Miss T Sanger
MHA Representative	Mrs D Clarke
Manse Property Stewards	Circuit Stewards
Billericay Western Rd/QP and Herongate	
Treasurer	Mrs L Harris
Representative	Mr K Cowell
Grays	
Treasurer	Mr O Maxlino
Senior Steward	Mrs E Mintah
Horndon-on-the-Hill	
Treasurer	Mr C Key
Representative	Mr G Hodgson
Langdon Hills	
Treasurer	Miss W Crayden
Senior Steward	Ms T Sanger
Representative 1	Mrs J Hylton-Thompson
Representative 2	Ms D Gilbert
Representative 3	Ms G Sutton
Linford	
Treasurer	Mr G Hodgson
Steward	Mrs C Raven

St. Paul's	
Treasurer	Mrs T Burton
Steward	Mr J Scott
Representative1	Mrs S Scott
Representative 2	Mrs S Watkins
Stanford-le-Hope	
Treasurer	Mr G Hodgson
Senior Steward	Mrs G Wilcox
Trinity	
Senior Steward	Mr R Shankland
Representative 1	Mrs B Everett
Representative 2	Mrs C Nice
Property	Mr S Nice
Wickford	
Treasurer	Mr C Wyper
Representative 1	Mrs I Bradley

Name of Circuit ...South Essex..... No 34/01.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ...WMyth..... Date..28/2/2023...

Name and address of treasurer ...46 Vowler Road, Langdon Hills, Basildon, Essex.....

..... Post Code...SS16 6AQ.....

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will * be presented to the Circuit meeting held on: .....

Signature of the Chair of the meeting: ...[signature]...

Name of the Chair of the meeting: Rev. F. M. Hassan..... Date 28/2/2023...

SOUTH ESSEX METHODIST CIRCUIT

England & Wales - Charity number 1134269

Accounts

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

South Essex **Circuit**

Registered Charity - Registration number 1134269

Beds,Essex,Herts **District No / Circuit No** 34/01

Ministers	Rev Dr M Cole (Retired 31st August 2021)
	Rev Y Jaiyesimi
	Rev D Bagwell
	Rev S Cyuma
	Rev F Al-Hassan
Circuit Stewards	Mrs L Amber,
	Mrs H Ashworth, Mrs Stubbs
	Mr J Scott
	Mrs C Raven
Circuit Treasurer	Miss W A Crayden

South Essex Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

This is the Trustees' Annual Report for the Methodist Church of South Essex Circuit covering the north part of the Thames Estuary from Basildon in the east to Grays in the west taking in Billericay in the northern part of the circuit.

The Methodist church South Essex Circuit is responsible for the ministerial oversight and pastoral care of ten churches in the circuit; the support of a ministry team of three presbyter Ministers, one full time lay employee and one part time lay employee and the maintenance of four circuit manses.

Aims and organisation

The South Essex Circuit is part of the Methodist Church and is committed to sharing the good news of Jesus Christ in word and action.

The Circuit's role is to ensure the effective use of its resources to further the four dimensions of 'Our Calling' as Methodists.

Worship – to increase awareness of God's presence and to celebrate God's love;

Service – to be good neighbours to people in need and to challenge injustice;

Evangelism – to make more followers of Jesus;

Learning and Caring – to help people to learn and grow in faith through mutual support and care.

The Circuit caring policy is to:

Encourage everyone in our churches to care for one another, and maintain an established pastoral system where church members work in conjunction with staff.

Make it a requirement for an annual review of Safeguarding Policies and ensure necessary DBS checks are made and training attended.

Encourage churches to work alongside other agencies, as well as ecumenically to seek to alleviate social needs locally identified.

Be sensitive to people of other faiths and to face the challenge of being open to dialogue with them (emphasising what we have in common, rather than solely focussing on those issues on which we differ).

Family Ministry

Encourage and equip volunteers and leaders to build each church into a community for all generations.

Encourage and nurture relationships between God, church and families.

Nurture relationships across age groups within church.

Facilitate links between the church, families, the wider community and other organisations through outreach and church-based events including worship.

Hospitality

Encourage local churches to extend Christ-like hospitality and practice an active and generous love.

Invite, welcome, receive and care for those who are 'strangers', so they may find a spiritual home and the richness of Christ in our churches.

Express God's invitation to others.

Pray, plan, prepare and work toward helping others to receive Christ.

Inclusivity

Encourage and facilitate a sense of belonging together as one in the Body of Christ.

Acknowledge the uniqueness of individuals and foster inclusivity.

Encourage mutual concern, goodwill and respect for others regardless of ethnicity, gender, sexual orientation, marital status, age, disability or opinion.

Acknowledge Christians hold different views on issues including faith and life-style, and encourage all exchanges of opinion to be within a framework of mutual respect, prayerfulness, grace and honesty.

Challenge discrimination and injustice.

Working Together

Encourage openness to change and a willingness to receive the talents of others.

Encourage people within church to work together as effectively as possible.

To be conscious and considerate of the well-being needs of those who serve/work in our churches: volunteers, lay workers, ordained ministers.

<u>Business and Resources Policy (People)</u>

The Circuit policy is to:

Maintain effective oversight of churches through the grouped responsibilities of staff and the location of manses.

Develop and support its ministerial staff and lay workers, who meet regularly for mutual support, encouragement and conversation about Circuit and church issues.

Train and authorise local preachers and worship leaders, who, together with ordained ministers, have the primary role in leading the worshipping life of the churches.

Seek appropriate people to join the Leadership Team as Circuit Stewards, offer induction and encouragement to take an interest in particular aspects of Circuit work.

Business and Resources Policy (Buildings)

The Circuit will:

Maintain and improve, where appropriate, those manses for which it is responsible.

Continue the independent quinquennial inspections of all Circuit property, supported by annual physical inspections by the relevant stewards, and will maintain a list of relevant maintenance and professional agencies.

Require churches to comply with the Safeguarding and Equality legislation and Connexional policy.

Require churches comply with current buildings Health and Safety legislation and undertake Annual Risk Assessments.

Seek to support and give advice on the improvement and maintenance of church premises.

Seek to support and provide resources towards energy efficiency, health and safety, accessibility and property improvements for outreach.

Business and Resources Policy (Finance)

The Circuit policy is to:

Encourage each church to maximise the use of regular, tax-efficient giving.

Consider and approve an annual budget, together with two forecast years.

Consider and review future Circuit finance.

Consider and approve the annual church contributions, in the knowledge that giving is one response we can make to God's constant love.

Business and Resources Policy (Business)

The Circuit policy is to:

Plan and discharge its responsibilities in an efficient and effective manner.

Encourage churches to plan and discharge their responsibilities efficiently and effectively.

The Circuit has provided support to all ten churches to comply with the above policy by encouraging training, financing scheme to encourage outreach and maintaining church buildings

In February a reserves policy is drawn up for discussion in the circuit leadership team for the next connexional year and approved at the February Circuit Meeting. This gives us a vision of what we plan to do in the next year. In addition we also prepare a budget. We are happy to report for 2020/21 that there were no major differences between actual and budgeted figures.

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches. Due to lockdown the Circuit decided to only collect 3/4 of the assessment due.

Interest from accounts held with recognised Banks and Central Finance Board.

We have investments valued at £410,515 which generated dividends. This investment is re-valued each year and the movement is in included in the financial statements. £70,000 worth of investment were sold during the year to finance the purchases of a new manse

The rental income relates to the rental of Meadow Rise Billericay a redundant manse.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases.

17.47% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure in the General fund is in respect of living expenses of the ordained employees and reimbursement of various expenses incurred in carrying out their duties.

Fund balances

The current assets of the circuit equal £140,679 and represents a general reserve to cover six months of expenditure and the balance is allocated to specified reserves which are detailed later in this report.

Plans for 2021/22

Circuit financial plans for the coming year have been prepared on the basis that there remains 3 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that I have not requested an increase in the assessment from the circuit churches.

South Essex Circuit

Trustee's Annual Report on Finance and Governance

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: SOUTH ESSEX METHODIST CHURCH CIRCUIT

Registration Charity Number: 1134269.

Date of registration 11th February 2010

Main communication address (Circuit office) Langdon Hills Methodist Church, High Road, Langdon Hills, Basildon, Essex.

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

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev F Al-Hassan
	Rev D Bagwell
	Rev Y Jalyesimi, Rev S Cymua
Circuit Lay Workers	Mrs C Owens
Circuit Stewards	Mrs S Stubbs, Mrs L Amber,
	Mrs H Ashworth,
	Mr J Scott, Mrs C Raven

Administrator: Mrs D Clarke

Miss W A Crayden acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner Mayor Cuttle & Co, Suite 7B Aquarium 101 Lower Anchor Street, Chelmsford, CM2 0AU

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

South Essex Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around South Essex 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

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Related Parties

The Circuit is part of the Beds, Essex and Herts District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Billericay ,Grays Herongate, St Andrews, Horndon on the Hill,Langdon Hills ,Linford,Stanford Le Hope, St Paul's, Trinity, Wickford Christ Church.

Risk Management

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

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The South Essex 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 South Essex 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.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 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. In addtion the circlt also holds reserves in respect of Manse Maintenance, Training and Learning, Equipment and mission outreach, worker with young people, ministrial Removal, improving church premises.

These are as follows
Manse Capital Expenditure £237,774
Training and Learning £5,000
Equipment and Mission £5,000
Mission Funds £25,000
Improving Church Premises £57,000
Pastoral Support £5,000
Ministeral Removal Fund £12,000

Name of Circuit South Essex

Circuit No 34/01

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 £	Endowment Funds £	Total 21 £	2020-
Income								
1 Donations and legacies								0
2 Income from monetary investments		7,878						7,878
3 Income from investment properties	5	10,491						10,491
4 Assessments on Churches		158,431						158,431
5 Capital Receipts								0
6 Grants received								0
7 Other charitable income								
8 Total income		176,800	-	-	-	-		176,800
Expenditure								
9 Grants and donations		300						-300
10 Salaries and associated costs	6	118,198						118,198
11 Property maintenance	8	31,836						31,836
12 Connexional assessment & model trust levy	9	77,692						77,692
13 District Assessment & Levy		-						0
14 Depreciation								0
15 Office expenses	11	4,901						4,901
16 Other outgoings	12	24,851						24,851
17 Total charitable expenditure		257,078	0	0	0	0		257,078
18 Gains/(losses) on monetary investments			73,400					73,400
19 Gains/(losses) on investment properties		55,000						-55,000
20 Net income/(expenditure)		-135,278	73,400	0	0	0		-61,878
21 Transfers between funds		70,000	- 70,000					0
22 Other gains/(losses)								
23 Net movement in funds		-65,278	3,400	0	0	0		-61,878
24 Total funds brought forward		2,461,647	407,115					2,868,762
25 Total funds carried forward		2,396,369	410,515	-	-	-		2,806,884

Name of Circuit South Essex Circuit No 34/01

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	Endowment Funds	Total 20	2019
		£	£	£	£	£	£	
Income								
1 Donations and legacies								0
2 Income from monetary investments		9,615						9,615
3 Income from investment properties	5	15,473						15,473
4 Assessments on Churches		162,501						162,501
5 Capital Receipts		700,000						700,000
6 Grants received								0
7 Other charitable income								
8 Total income		887,589	-	-	-	-		887,589
Expenditure								
9 Grants and donations		750						750
10 Salaries and associated costs	6	118,696						118,696
11 Property maintenance	8	40,529						40,529
12 Connexional assessment & model trust levy	9	115,897						115,897
13 District Assessment & Levy		-						0
14 Depreciation								0
15 Office expenses	11	4,559						4,559
16 Other outgoings	12	550,684						550,684
17 Total charitable expenditure		831,114	0	0	0	0		831,114
18 Gains/(losses) on monetary investments		-	7,309					-7,309
19 Gains/(losses) on investment properties		584,325						584,325
20 Net income/(expenditure)		640,800	-7,309	0	0	0		633,491
21 Transfers between funds								0
22 Other gains/(losses)								
23 Net movement in funds		640,800	-7,309	0	0	0		633,491
24 Total funds brought forward		1,820,847	414,424					2,235,271
25 Total funds carried forward		2,461,647	407,115	-	-	-		2,868,762

Name of Circuit South Essex

Circuit No 34

Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £
Fixed Assets								
Circuit Manses & Equipment	14	2,325,000					2,325,000	1,820,000
Investment properties	14	425,000					425,000	425,000
Investments			410,515				410,515	407,115
Total fixed assets		2,750,000	410,515	0	0	0	3,160,515	2,652,115
Current Assets								
Debtors	16	9,023					9,023	9,137
Loans by the Circuit							0	0
Investments with TMCP	17	73,943					73,943	133,634
Central Finance Board Deposits	17	30,359					30,359	66,631
Cash at Bank and in hand	17	27,354					27,354	56,623
Total current assets		140,679	0	0	0	0	140,679	264,025
Current liabilities								
Creditors (due in under 1 year)	18	44,310					44,310	47,378
Grants payable within 2018-19							0	
Total current liabilities		44,310	0	0	0	0	44,310	47,378
Net current assets/liabilities		96,369	0	0	0	0	96,369	216,647
Total assets less current liabilities		2,846,369	410,515	0	0	0	3,256,884	2,868,762
Short term liabilities (due less than one year)							0	
Grants payable after 2021-22							450,000	
Loans to the Circuit	14.2	450,000					0	
Net assets		2,396,369	410,515	0	0	0	2,806,884	2,868,762
Funds of the Circuit								
General Fund (Unrestricted)	20	2,396,369					2,396,369	2,461,647
Circuit Model Trust Fund (Unrestricted)	20		410,515				410,515	407,115
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds					0		2,806,884	2,868,762
Restricted Funds						0	0	0
Endowment Funds							0	
Total Funds	21	2,396,369	410,515	0	0	0	2,806,884	2,868,762

METHODIST CHURCH - SOUTH ESSEX CIRCUIT		
BUDGET 2021-22		
		2021/22 BUDGET £
Stipends		86,700
Pensions		21,000
National Insurance Contributions		7,520
Telephones and I.T.		3,000
Travel		7,200
Postage		200
Manse Maintenance		3,500
Council Tax		5,300
Water Rates		1,100
Insurance		3,800
Advertising		
Web site Design and Maintenance		800
Quinquennial Inspections		2,000
Methodist Church Fund Including District Expenses		24,000
District Levy		42,024
Donations to Charity		750
Preachers Expenses		1,500
Stationery, Publicity, Plans Etc.		2,500
Circuit Accounting Fee		2,700
Interest on Loan		4,000
Circuit Office/Administration		6,200
Contingency & Miscellaneous		2,000
SUB TOTAL	£	227,794

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 entry

The Methodist Church South Essex 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 each 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 FRS102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP. The accounts have been prepared in accordance with applicable charity law in England, this being the Charites Act 2011 and SI 2008/629 (Charites accounting and Reporting Regulations) and, pending the making of replacement Regulations specific top SORP 2015inaccoridance with Reg.8 (4) (d) of SI 2008/629, the Charity trustees have departed from the requirements of Reg.8 (5) by following SORP (FRS102) instead of SORP 2005 to extent necessary to give a true and fair view in the Circumstance.

VI Going Concern

Based on the monetary assets and human resources available at 31st 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 these churches and their governing bodies except in extreme circumstance. 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 accounts 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 an agent in two matters:-

- The Collection from churches and payments over of their contributions to various funds controlled and administrated 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.

In all these matters the transactions are not reflected in the SOFA because they are income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the notes to the Accounts as required by SORP (FRS 102) 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 the 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 the revalued amount or cost if purchased within last two years. The properties were revalued at 1st September 2020, and represented the properties' market value resulting from a professional valuation undertaken by Smith Lachter. 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 manses) which is surplus to its normal staffing requirements. Where this is the case and it anticipated that the property is unlikely to be used as a manse within a periods of two years, the property is classified as investment property (whether let or not) and any lets are at market rates unless there is a compelling reasons 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 reasonable values.

Xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against each Circuit and these are paid quarterly to their Districts. The Circuits raise assessments against Churches 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 an agent for ad hoc collections for various funds controlled and administrated by the Methodist Church.

Xvi Funds

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

Xvii Minsters' 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. Minister and pastors are expected to occupy the manse provided for them. The Circuit bears the cost of the repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for minsters or pastors as HMRC does not seek to tax these receipts in the hand of them.

2. Glossary of Terms

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

Church: a group of members from fewer than 10 to more than 100.

Circuit: a group of Methodist Church near each other, typically between 10 and 20

Circuit Meeting: The trustees of the Circuit. Most of whom are appointed local churches and others by virtue of a role they undertake for the Circuit and/or their local churches.

CLT (Circuit Leadership Team): A Group (comprising mostly; but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters (Ministers) and pastors stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer.

CMTF : Circuit Model Trust Fund

Connexion: The designated and/or Restricted Funds held and administrated by the connexion in the furtherance of its charitable and mission objectives

District : a group of contiguous circuits, usually 15 and 30

DAF: District Advance Fund

FRS: Financial reporting standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personal 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.

Pension Trust: The pension Trust, the organisation through which the Circuit arranges a pension's scheme for its lay employee.

Presbyters (including superintendent) Probationer or ordained Methodist Ministers 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 Trustees of all Methodist Model Trust Property, including legacies, endowments and accumulated Funds.

5 Income from Investment Property

The trustees had determined that the properties listed below were unlikely to be returned to use as a manse in the foreseeable future and have therefore classified the same as an Investment Properties. Letting Income is shown gross of fees and repairs

	General Fund	CMTF Designate	Total
	£	£	£
Meadow Rise	10,491		10,491
	10,491		10,491

5. Assessments on Churches

The Circuit comprises 10 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its Assessment budgeted income from investment income including property letting, and conformed external grants are taken into account. The Circuit aims to cover all its net core costs from the assessment.

The assessment on Churches is determined annually and is based upon the purchase of shares being equal to £250.00 for each share. The Churches voluntary these shares but are requested to consider the Circuit requirements and their own churches finances. The assessment is paid on a quarterly basis in advance and is treated as creditors in the Balance Sheet.

Due to the Coronavirus crisis this year the decision was taken by the Circuit Leadership team that the fourth instalment of the assessment would not be collected to easier the financial burden on the local churches.

Assessments received are shown below:- (done)

	General	CMTF	Total
	£	£	£
BILLERICAY	64,500		64,500
GRAYS	14,393		14,393
HERONGATE	4,500		4,500
HORNDON-ON-THE-HILL	5,250		5,250
LANGDON HILLS	11,438		11,438
LINFORD	5,250		5,250
ST. PAUL'S	19,500		19,500
STANFORD-LE-HOPE	15,000		15,000
TRINITY	18,600		18,800
WICKFORD	0		0
	158,431		**158,431**

6. Stipends, Salaries and associated costs

Stipends

Stipends were paid to 3 Presbyters (2019/20 – 3) as follows

	General	CMTF	Total
	£	£	
Stipends	80,597		80,597
National Insurance	7,507		7,507
Pension Fund Contribution	20,598		20,598
Travel	2,010		2,010

The Circuit employs lay staff involved in administration work, The costs of these staff are shown below:

Administration Staff

	General	CMTF	Total
	£	£	£
Stipends	6,269		6,269
National Insurance	220		220
Bureau charges	997		997
Stipends & Salaries Total	118,198		118,198

Pensions

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are

held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

Pension

All presbyters are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 stated 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.

Lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with Nest Pensions. This is a defined benefit scheme and the circuit contributes as employer to the scheme.

The Connexional accounts for both pensions' schemes show the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of this deficit has been proposed and is being implemented.

7. Costs of Superintendents, Presbyters and Trustees

The Superintendent of the Circuit, the Presbyters and the remaining members of the CLT are considered as Key Management Personal. The Superintendent chairs meeting of the CLT and Circuit Meetings. The members of the Circuit meeting are the trustees of the Circuit. The stipends, employers 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.

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. None of the trustees is an employee of the Circuit nor was in receipt of any payment for work undertaken on behalf of the Circuit other than reimbursements of appropriate expenses.

8. Property Expenses

The Circuit is Managing Trustees for three manses and one investment property which is let on an assured shorthold tenancy. With the exception of the let property

the circuit is responsible for the payment of Council Tax, water rates. In addition the Circuit is responsible for insurance and maintenance on all properties.

During the year under review one manse was purchased and another was put up for sale.

Expenditure on properties is as follows:

	General £	CMTF £	Total £
Council tax	8,167		8,167
Quinquennial Fees	4,070		4.070
Water Supply	915		915
Insurance	3,773		3,773
Maintenance	11,063		11,063
Management Fees	, 480		480
Telephone	3,368		3,368
Property Total	31,836		31,836
Manses	31,056		31,056
Investment Properties	780		,780
Property Total	31,836		31,836

9. Connexional assessments and levy

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

10. 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 the Circuits in the Beds, Essex & Herts District 50% of the overall cost is calculated using the relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF Accounts balance as at 31st August for the previous accounting period.

11. Office and Administration Cost

	General	CMTF	Total
	£	£	£
Rent	2,835		2,835
Hire of Photocopier	2,066		2,066
	4,901		4,901

12. Other Outgoings

General	CMTF	Total
	£	£
Supernumerary	200	200
Accountancy Fees	1,998	1,998
Independent Examiner	624	624
Postage and Stationery	1,171	1,171
Minister Removal	5,727	5,727
Training	120	120
Computer	1,650	1,650
Legal Fees	9,608	9,608
Advertising	50	50
Loan Interest	3,491	3,491
General Expenses	212	212
	24,851	24,851

13. Investment Management

During the year Circuit paid TMCP, the custodians of the Circuit's Investments (Circuit Model Trust Fund and Restricted Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year. The amount was £1082 (2019-20 £843).

14. Manses and Other Properties

There are three Manses located in Basildon, Billericay, Stanford Le Hope. The investment property is located in Billericay These properties were revalued at 31 August 2020 by Smith Lachter.

During the year one property was acquired in Basildon-

61 Vowler Road £560,000.

The manse at 1 Emanuel Road is up for sale and an offer has been made on it.

There is no Office equipment or Assets as these are charged to the General Fund when purchased.

14.1 Cost or Valuation

	Investment Properties	Manses	Total
	£	£	£
Balance Brought Forward	425,000	1,820,000	2,245,000
Additions		560,000	560,000
Revaluations		(55000)	(55000)
	425,000	**2,325,000**	**2,750,000**

Schedules of Manse and Investment Property
(based upon valuation by smith Lachter limited and cost of properties purchased during the year.)

14.2 Property	Type	Valuation
		£
1 Emanuel Road, Basildon	Manse	445,000
93 Mountnessing Rd- Billericay	Manse	800,000
86 Meadow Rise- Billericay	Investment	425,000
61 Vowler Road	Manse	560,000
198 Southend Road	Manse	520,000
		2,750,000

To finance the purchase of 61 Vowler Road an amount of £49,608 was taken from reserves and a bridging loan has been taken out for £450,000 which will be repaid once the sale of 1 Emanuel Road is completed.

Interest on the bridging loan was accrued for at 31st August 2021 this totalled £3,491.

15. Investment Assets and Trustees for Methodist Church Purposes (TMCP)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in the Trustees Interest Fund on which interest is credited to the accounts each month. These are regarded as medium-term investments.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing 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.

16 Debtors and Prepayments

All sums shown as Debtors at 1 September 2020 were received during the year 2020-21. All sums paid in advance at 1 September 2020 were for activities that have been held during 2020/21. It is expected that payments in advance at 31 August 2021 will be expensed during 2021-22.

	General	CMTF	Total	2020
Debtors and Prepayments	£		£	£
Stipends Paid	9,023		9,023	9,137

17. - Central Finance Board (CFB) and Bank Balances

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

	General Fund	CMTF	2020
	£	£	£
Central Finance Board	30,359		65,631
TMCP Trustees Interest Account	73,943		133,634
Santander	27,354		55,623
	131,656		**254,888**

18. 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.

Creditors and Accruals

	General	CMTF	Total	2020
	£	£	£	£
Assessments	37,662		37,662	44,888
Loan Interest	3,491		3,491	-
Connectional Donations	667		667	-
Examiners Fees	600		600	600
Rental of Office	1,890		1,890	1890
	44,310		**44,310**	**47,378**

19. Unrestricted Funds

19.1 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 91% of this fund is held as a freehold property, being manses for ministers and investment property. Details of the grants and donations made from the General Fund during the year can be found in note 9.

19.2 Circuit Model Trust Fund

The purpose of this 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.

20. Summary of Fund Movements

Fund	Balance at 1/9/2020	Income	Expenditure	31.8.2021
	£	£	£	
General	2,461,647	176,000	241,278	2,396,369

	Balance at 1/9/2020	Sold	Increase	Balance at 31/8/2021
	£	£	£	£
CMTF				
Investments	407,115	(70,000)	73,400	410,515
Total CMTF	407,115	(70,000)	73,400	410,515

21. Analysis of net assets between Funds

	General Fund	CMTF	Designated	Restricted	Total	2020
	£	£	£	£	£	£
Tangible fixed assets	2,750,000				2,750,000	2,245,000
Investments		410,515			410,515	407,115
Current Assets	140,679				140,679	264,025
Current liabilities	(44,310)				(44,310)	(47,378)
Loans	(450,000)				(450,000)	0
	2,396,369	410,515	-	-	2,806,884	2,868,762

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

23 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.

24 Capital commitments and contingent liabilities

The Circuit has a loan from Chapel Aid to bridge the time interval between purchasing and selling two manses this is £450,000 and the interest rate is 3.90% this will be repaid before the 31st August 2022.

A provision has been made for interest from the 13th July 2021 to 31st August 2021 based upon the daily rate of interest charged. This equals £3.491.

25 Lease commitments

The Circuit has no contracts or obligations.

26 Independent Examiner

The fees payable to the independent Examiner in the sum of £600 (2020 £600) have been provided for in these accounts.

The examiner has provided no additional services during the year.

Ministers	Rev. Felicity Al-Hassan
	Rev. D Bagwell
	Rev. O Jalyesimi
	Rev. S Cyuma
Supernumerary Ministers	Rev. K Allen
	Rev. C McDonald
Circuit Stewards	Mrs S Stubbs
	Mrs L Amber
	Mrs H Ashworth
	Mr J Scott
	Mrs C Raven
Circuit Treasurer	Miss W Crayden
Circuit Meeting Secretary	Mrs D Clarke
Local Preachers Secretary	Miss T Sanger
MHA Representative	Mrs D Clarke
Manse Property Stewards	Circuit Stewards
Billericay Western Rd/QP and Herongate	
Treasurer	Mrs L Harris
Representative	Mr K Cowell
Grays	
Treasurer	Mr O Maxlino
Senior Steward	Mrs E Mintah
Horndon-on-the-Hill	
Treasurer	Mr C Key
Representative	Mr G Hodgson
Langdon Hills	
Treasurer	Miss W Crayden
Senior Steward	Ms T Sanger
Representative 1	Mrs J Hylton-Thompson
Representative 2	Ms D Gilbert
Representative 3	Ms G Sutton
Linford	
Treasurer	Mr G Hodgson
Steward	Mrs C Raven

St. Paul's	
Treasurer	Mrs T Burton
Steward	Mr J Scott
Representative1	Mrs S Scott
Representative 2	Mrs S Watkins
Stanford-le-Hope	
Treasurer	Mr G Hodgson
Senior Steward	Mrs G Wilcox
Trinity	
Senior Steward	Mr R Shankland
Representative 1	Mrs B Everett
Representative 2	Mrs C Nice
Property	Mr S Nice
Wickford	
Treasurer	Mr C Wyper
Representative 1	Mrs I Bradley

Name of Circuit South Essex..... No...34/11.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date. 24/2/2022.....

Name and address of treasurer ...H.G....VOWLER ROAD, LANGDON HILLS,.....

....BASILDON, ESSEX..... Post Code. SS.16...6AA

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be* presented to the Circuit meeting held on 24th February 2022.

Signature of the Chair of the meeting .....

Name of the Chair of the meeting Felicity M-Hassan..... Date 24 February 2022

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of: The Methodist Church - South Essex Circuit 34/01

On accounts for the year ended: 31 August 2021 | **Charity no (if any)**: 1134269

Set out on pages: 1 - 31 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/8/2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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

The charity's gross income did not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member Chartered Association of Certified Accountants

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

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

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.

Signed: [signature] **Date**: 23/3/22

Name: JOANNE BRACE

Relevant professional qualification(s) or body (if any): FCCA

(if any):	
Address:	Mayor Cuttle & Co. Chartered Accountants Suite 7b Aquarium 101 Lower Anchor Street CM20AU

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.