

THE METHODIST CHURCH - CHELMSFORD CIRCUIT

Circuit No 34/09

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

Registered Charity Number 1134390

The Methodist Church - Chelmsford Circuit is part of the
Bedfordshire, Essex & Hertfordshire District of the Methodist Church

Circuit reference 34/09

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THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Trustees' Report

The Trustees of The Methodist Church-Chelmsford Circuit are pleased to present their Annual Report and Accounts for the Methodist year ended 31 August 2025.

Governing document and objectives

The Circuit is governed by the Methodist Church Act 1976, the deed of Union and the Model Trusts of 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 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

The Circuit has taken into account the Charity Commission's public benefit guidance on advancing a Charity's aims when carrying out its range of activities. The trustees consider that these provide benefit to those who worship in our Churches and to the wider community in the Circuit.

Mission Statement

The Circuit updated its Mission Statement in 2023, and continues to keep it under regular review.

The Mission Statement for 2024/25 is as follows:

"The calling of the Methodist Church is to respond to the good news of God's love in Christ and to live out its discipleship in worship and mission"

In this, and in partnership with others wherever possible, Chelmsford Methodist Circuit will devote its prayers, resources, encouragement, and commitments on this priority:

Supporting God's People, sharing God's love

Our vision is for a Christ-centred Circuit of vibrant, growing churches supporting each other in expressing God's love and sharing it with others.

As ways towards realising this priority, the circuit will give attention to the following:

- Underpinning everything we do with God-centred worship and prayer
- Supporting community development and action for justice, especially among the most deprived and poor - in Britain and worldwide
- Making followers of Christ by developing confidence in evangelism and in the capacity to speak of God and faith in ways that make sense to all involved
- Encouraging fresh ways of understanding church
- Nurturing an inclusive church which cares for all.

Worship

The church exists to increase awareness of God's presence and to celebrate God's love.

We will:

- Offer to the communities around us safe places for worship and acceptance
- Facilitate the worship of God in places other than our buildings (e.g. residential homes, new areas of housing)
- Help people grow a greater awareness of God's awesome presence, and to experience his love, at all stages of life

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Mission Statement (continued)

- Encourage and make available varied worship opportunities appropriate for people of all ages, during the week as well as on Sundays
- Encourage and support the use of technology in our churches to enable all to participate;
- Support access for all to prayer resources.

Learning

Help people to grow and learn as Christians.

We will:

- Support churches and resource members in continuing to grow and delight in Christian discipleship and leadership
- Support the training and development of our ordained and lay people including Local Preachers, Worship Leaders and others
- Encourage each other at all stages of the faith journey, through Bible study/fellowship/house groups
- Encourage churches to run membership classes
- Inform and inspire people to be passionate about justice, peace and integrity of creation
- Provide opportunities for experience and learning about faith sharing
- Support training required by the Connexion (eg Safeguarding, EDI, Unconscious Bias)

Caring & Service

The church exists to be a good neighbour to people in need and challenge injustice.

We will:

- Create safe communities characterised by hospitality, generosity, welcome, care, acceptance and respect;
- Provide prayerful, caring support for our Ministry and leadership
- Inspire an outward looking focus to the life and service of the churches within the circuit
- Use our influence to have an impact on issues of equality, diversity and inclusion both locally and more widely
- Encourage everyone to regard being active in service as part of their Christian life; and find ways to witness to our faith through fulfilling needs in our communities and to do what we can to support those in need in the wider world
- Give generously, but with due thought and prayer, of time and money for God's work in the church and in the world
- Work for justice and peace
- Support churches in caring for the environment in the local area, the nation and the wider world.

Evangelism

The church exists to make more followers of Jesus Christ.

We will:

- Guard against being apologetic for our faith
- Provide more opportunities to explore the Bible and Christian faith, and the confidence to share it with others
- Engage in mission activities both inside and outside our buildings and to those we meet outside the church in daily life
- Use opportunities in community groups and at occasions such as baptisms, weddings, funerals and Christmas and Easter to share our faith
- Work with other Christian churches to explore openings for evangelism in the community
- Encourage people to be able to pray with and for those who are working for peace and hope.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Mission Statement (continued)

To fulfil these priorities, as a circuit we will:

- Support each of the circuit churches in producing new versions of their mission statements and strategy that are Specific, Measurable, Achievable, Realistic and Timetabled (SMART)
- Encourage work that is ecumenical, people-centred, flexible and innovative
- Concentrate on the development of new visions and ways of being church relevant for the 21st century, through continued analysis of the circuit's resources of people, property and finance, and use them in ways that will most effectively further the work of God and the circuit.

Churches within the Methodist Church-Chelmsford Circuit

The Methodist Churches in the Circuit are Trinity, Moulsham Lodge and Broomfield, (all based in Chelmsford), Hatfield Peverel, Maldon, Witham and Halstead. Also included are five Local Ecumenical Partnerships in Braintree, Coggeshall, Great Notley, South Woodham Ferrers and North Springfield.

The Circuit acts as an umbrella organisation for these Churches and provides the staff to take services and care for members. It provides training and support to members of the Churches for mission to the communities around these Churches.

Organisational Structure

Overall control rests with the Methodist Conference. The Connexional office implements decisions made by Conference and is also responsible for the stationing of Ministers to this Circuit. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District for regional implementation. This Circuit is part of the Bedfordshire, Essex and Hertfordshire District.

The District passes control down to Circuit level for local implementation by the Superintendent Minister, supported by ministerial staff and Circuit stewards. Authority is delegated to the Circuit Meeting for the invitation to and appointment of Ministerial staff and lay employees. In addition to this, the Circuit meeting is charged with the care and maintenance of Ministerial housing and the agreement of the Circuit financial budget and the financial accounts. The Circuit meeting is also required to ensure all property and financial reports of the individual Churches are received in a timely fashion. All members of the Circuit meeting are Trustees to the Circuit and are listed at the end of this report.

Report for the Year

Staffing

At the start of the year, Revd. Mark Pengelly was the Circuit Superintendent with responsibility for the ministry of the Chelmsford section and at Halstead. However, in December 2024, Revd. Mark confirmed that he would be leaving the Circuit at the end of March 2025, in order to take up a new post in the South-West. For the remainder of the year, from the start of April 2025 to the end of August 2025, Revd. Dr. David Chapman, the Chair of the Bedfordshire, Essex and Hertfordshire Methodist District was Acting Circuit Superintendent for the Chelmsford Circuit.

Revd. Asif Karam joined the Circuit from 1st September 2024, in the Chelmsford section. Revd. Asif was appointed as Circuit Superintendent as from 1 September 2025.

Revd. Barry Allen was responsible for the ministry of the Maldon Section throughout the year. He retired from Circuit ministry at the end of August 2025. Revd. Jennifer Walters joined the Circuit with responsibility for the ministry of the Maldon section and Halstead as from 1 September 2025.

Ria Allen was the Schools Worker for work in the school in Hatfield Peverel until the end of June 2025, when she retired.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Report for the Year (continued)

Staffing (continued)

Karen Murrell is the Circuit Administrator, based in Chelmsford.

Barbara Daniels was appointed as Circuit Safeguarding Officer in August 2024. She left to take up a new job on 7 May 2025. Esther Burton was appointed as Safeguarding Officer from 2 June 2025.

Throughout the year, Alistair Jenkins was Finance Officer and Janis Croom, one of the Circuit Stewards, was Circuit treasurer.

Aims and objectives for 2024/25

The main aims of the Circuit for 2024/25 were as follows:

- To complete the Stationing process for September 2025 and the review of resources.
- To continue to review and update the Circuit mission statement and 5 year strategy .
- To set up a Circuit prayer group.
- To support the churches in the Circuit to continue to review their own mission statement and 5 year strategy.
- To continue to look with enquiring eyes and prayerful hope at the circumstances of local churches and support the work of the Vision group in Chelmsford.
- To continue with pastoral care for our churches and the wider community.
- To continue work towards becoming an Eco Circuit and to assist churches and members in making relevant changes. To plan a Circuit wide Eco event for 2025.
- To continue the work with the school in Hatfield Peverel and extend the work done with schools and families when possible.
- To support the Anna Chaplaincy work in South Woodham Ferrers.
- To inaugurate a Circuit justice (EDI) event.
- To initiate a pioneer or New People New Places project.
- To establish a 5 year plan for manse management.
- To continue to strive to provide a welcoming, safe and loving environment for all we come into contact with.

Progress during 2024/25

- Revd Asif Karam joined the Circuit in September 2024, with pastoral responsibility for Trinity church in the Chelmsford section. Following the resignation of Revd. Mark Pengelly at the end of March 2025, Revd. Asif took on responsibility for the other churches in Chelmsford, and for Halstead .
- Much time was spent on the stationing process for September 2025, due to the resignation of Revd. Mark Pengelly and the planned retirement of Revd. Barry Allen at the end of August 2025. Revd. Jennifer Walters was appointed as a probationer presbyter from the start of September 2025, with presbyteral responsibility for the 4 churches in the Maldon section and the church in Halstead. It was not possible to appoint a second presbyter to the Chelmsford section in the stationing round for 2025 so the ministry team was reduced to 2 instead of 3 from 1 April 2025.
- Revd. Asif Karam was appointed to be Circuit Superintendent from 1 September 2025.
- The Circuit mission statement and 5 year strategic plan for 2023-2028 continue to be reviewed and updated.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Progress during 2024/25 (continued)

- The 3 Methodist churches in Chelmsford continue to discuss ways of working together more closely. Once a month, they meet together in one of the 3 churches for a joint Sunday morning service. They also have a monthly Prayer Walk together in Chelmsford. A proposal to trial a merger of the 3 Church Councils into one was considered, but the proposed structure was not agreed by all the churches.
- The work with the school in Hatfield Peverel continued during 2024/25 led by Ria Allen, with the support of members of the local congregation. Ria Allen retired from this work at the end of June 2025.
- Val Carter extended her Anna Chaplaincy work in South Woodham Ferrers with monthly church services provided to 2 local residential homes. In addition, there are weekly visits to one home as well as end-of-life support for residents, staff and relatives, and a new 'come and talk' drop-in weekly session in a local café was started in January 2025.
- The Circuit continued to offer financial support with housing costs for refugees within the area of the Circuit, particularly those from Ukraine.
- The work on our environmental responsibilities has continued across the Circuit. Energy efficiency surveys were completed at 6 churches. We are currently working towards the A Rocha UK ECO Circuit award. Of the 12 churches in the Circuit, 4 churches have the Silver Eco Award, 2 have the Bronze Eco Award, and 3 are registered with the Eco scheme, working towards an award.
- Safeguarding training has been organised locally and online.
- Val Carter agreed to be the Circuit EDI representative.
- A Circuit grants policy was established for churches to apply for missional or property grants from the funds held by the Circuit from past property sales.
- A retreat day for local preachers and worship leaders was arranged for Autumn 2025.

Aims and objectives for 2025/26

The main aims of the Circuit for 2025/26 are as follows:

- To review the outreach work in Hatfield Peverel and recruit a new lay worker to carry this forward
- To organise an annual Circuit prayer event.
- To establish a 5 year plan for manse management.
- To continue to look with enquiring eyes and prayerful hope at the circumstances of our churches, their opportunities and challenges.
- To continue with pastoral care for our churches and the wider community.
- To continue work towards becoming an Eco Circuit and to assist Churches and members in making relevant changes. All churches to be registered with the A Rocha Eco scheme by 2026.
- To continue to consider & progress a pioneer/ New People New Places project.
- To continue to strive to provide a welcoming, safe and loving environment for all we come into contact with.

Training

Training for local preachers is on-going as part of the Local Preachers and Leaders of Worship quarterly meetings. The Local Preachers' retreat day was held at Mulberry House, High Ongar, in October 2025.

Representatives from the Circuit attended the District Synod in Spring 2025 and October 2025.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Training (continued)

Members of the Circuit continue to attend District Training events, including Safeguarding & EDI. Two half day dementia awareness training sessions were held in February 2025.

Support

Individual Circuit stewards attend Church Council meetings held throughout the year. They take note of issues raised at these meetings and report back to the Leadership team. The Circuit offers encouragement and advice to local Churches on the many and varied projects undertaken in their local communities. A regular Circuit Newsletter is produced which has helped churches to share what they do and how they have found new ways of reaching our local communities.

Ministers are supported by the Circuit Stewards personally and in terms of the properties they occupy.

Risk Management

The major risks are kept under review by the Circuit Leadership Team. Income and expenditure is monitored and compared with the approved annual budget.

Safeguarding

The Circuit has adopted the Connexional Safeguarding Policy. The Circuit is committed to providing support, advice and training for lay and ordained people that will ensure they are clear and confident in their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The provision of Safeguarding training is covered by the ongoing work of our Safeguarding Officer. Church safeguarding officers have been attending training in person and online. Connexional guidance about best practice for safeguarding during on line church activities has been adopted.

Financial Review

The Circuit is responsible for

- The ministerial oversight and pastoral care of the thirteen local churches in the Circuit.
- The support of a ministry team of 3 Presbyters (2 from April 2025) and 3 lay workers (pastoral and administrative support)
- Payment of 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 maintenance of Circuit properties (3 manses & 1 investment property).

Under Standing Orders the Circuit must meet its financial obligations in relation to the support of its ministers and the maintenance of the manses. In addition the Circuit has a financial obligation to the District to meet a share of its budget.

The Circuit budget is reviewed annually and covers the costs of the above which are met by assessments from each church towards their share of the total cost. In 2024/25 the Circuit continued to cover part of the annual costs from reserves, to mitigate the full cost of assessments for the churches whose income had been significantly reduced following the Covid pandemic.

Following the retirement of the Schools Worker in Hatfield Peverel at the end of June 2025, a review of the scope of the community outreach work in Hatfield Peverel was undertaken in the Autumn of 2025. It was decided to broaden the scope of the work as originally intended pre-Covid by the recruitment of a community outreach worker, who started work in January 2026.

The Circuit agreed to continue the funding for the work in Hatfield Peverel for a further 3 years from 2025/26-to 2028/29 using funds set aside in a designated fund.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Financial Review (continued)

General Fund-unrestricted

The General Fund is available to be used for any or all of the purposes of the Circuit.

The purpose of this fund is:

1. To secure and sustain the Circuit's viability and future.
2. To give assurance to the general public that the Circuit, which is a charity, intends to use all the money coming into its care for the purposes of the Charity.
3. To enable the Circuit to meet the objectives set out in its Mission Statement. This statement was reviewed in 2024.

The total income of the General Fund in 2024/25 was £244,658 (2023/24 £227,169) and costs were £274,558 (2023/24 £188,730). The costs include £31,810 refunded to churches in the Circuit from the 2023/24 surplus. £456 (2023/24 £669) was received into the General Fund from the Harriet Walker Endowment Fund. After this transfer, the net deficit was £29,444 (2023/24 surplus £85,632). The balance of the General Fund at 31 August 2025 was £1,669,882 (2024 £1,699,326), of which £1,532,250 (2024 £1,532,250) is the book value of the properties, leaving £137,632 (2024 £167,076) as free reserves. The investment property is stated at current market valuation at the year end. In the opinion of the trustees, due to the volatility in the property market caused by the cost of living crisis, there was no change in the valuation at the end of the year.

Circuit Model Trust Fund (CMTF)-unrestricted

This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes, and for the purposes of charity accounting this is an unrestricted fund.

An annual levy is made on this fund to go to the District Advance Fund. Income of the CMTF was £18,947 (2023/24 £8,514). Last year, £254,464 was received from the sale of a former Methodist church (see note 16). Costs this year were £24,385 (2023/24 £6,282). An unrealised gain on monetary investments of £18 was made (2023/24 £583). The balance of the CMTF at 31 August 2025 is £418,030 (2024 £423,451). The fund holds cash and investments.

Designated Fund-Schools & Family Worker project

These are unrestricted funds that have been allocated for the purpose of employing a Family & Schools worker for the three years from September 2022 (£103,000). These have been designated by the trustees of the Circuit. This can only revert to general funds by the agreement of the same body. The fund was unable to be utilised in recent years, partly due to recruitment problems and also due to difficulties in keeping the school open following the discovery of issues with the concrete used in the school buildings. The Circuit Meeting agreed to extend the designation of this sum for a further 3 years from September 2025 for community outreach work in Hatfield Peverel including with the school. Initially the fund will meet the costs of employing a Community Outreach Worker. The fund remained at £103,000 at 31 August 2025.

Restricted Fund-Schools Worker project

The restricted fund represents the balance of a grant of £3,960 received in 2023/24, from the District Advance Fund (DAF). This grant is restricted to meeting the running costs of the Schools Worker project in the Maldon section of the Circuit. The total income of the Restricted Fund in 2024/25 was £nil (2023/24 £3,960) and costs were £3,552 (2023/24 £4,169). The balance of the fund at 31 August 2025 is £780 (2024 £4,332).

Restricted & Designated Funds-Refugee Support

An appeal was made in 2022/23 to raise funds to support Ukrainian and other refugees living within the Circuit with loans and one-off grants for housing costs. The donations received less grants made are held in a restricted fund. Income received from donations and grant repayments in 2024/25 was £720 (2023/24

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

£2,311). Grants & loans made in 2023/24 amounted to £2,750 (2023/24 £7,053). The fund was closed at 31 August 2025 after a transfer from the designated refugee fund of £360 (2024 balance: £1,669). In 2022/23 the trustees of the Circuit agreed to match any donations received up to a maximum of £5,000. These funds are held in a designated fund. Income received from grant repayments in 2024/25 was £230 (2023/24 nil). Grants & loans made in 2024/25 amounted to £1,800 (2023/24 nil). The fund balance at 31 August 2025 was £3,070 after a transfer into designated refugee fund of £360 (2024 balance: £5,000).

Designated Fund-Circuit Methodist Women in Britain Fund

During the year, the Circuit MWIB group closed their bank account and transferred the funds to the Circuit. It has been agreed to designate these funds for the future work of the group. The balance transferred was £229 and this is also the closing balance as at 31 August 2025.

Endowment Funds - Harriet Walker Charity

This is a permanent endowment with the capital invested through TMCP.

The income for 2024/25 was £539 (2023/24 £716) and costs were £83 (2023/24 £67). The net surplus of £456 (2023/24 £649) was transferred to the General Fund. An unrealised gain on monetary investments of £47 was made (2023/24 of £1,834). The value of the endowment fund at 31 August 2025 is £25,588 (2024 £25,541).

Reserves Policies

General Fund-unrestricted

The Reserves Policy is to hold at least six months' expenditure to meet the District assessment and Circuit manse expenditure. This assumes that churches in the Circuit will continue to meet their agreed contributions to the Circuit Ministerial costs.

Circuit Model Trust Fund-unrestricted

The Charity Commission have agreed that it is appropriate for the trustees to set a separate policy for the management of this fund as follows:

Money held in the Circuit Model Trust Fund that has not been allocated to any specific purpose can be retained for general Circuit purposes including property expenditure on the manses arising from Quinquennial Inspection Reports.

Restricted Fund-Schools & Family Worker project

This fund is to be used for the Schools & Family Worker project in the Maldon section of the Circuit. This project commenced in October 2019. The Circuit Meeting agreed to continue and extend the project for a further 3 years from September 2025 to cover community outreach work, initially in Hatfield Peverel.

Designated Fund-Schools, family & community project

This fund comprises funds designated for the Schools, Family and Community project within the Maldon section. It was agreed to fund the costs, net of grants, from the proceeds of sale of Hatfield Peverel church. As a result of this decision, in 2021/22 funds were transferred from the Circuit Model Trust fund to a new designated fund, to cover the budgeted cost of this project for 3 years. The designation has been extended for a further 3 years from September 2025 to cover community outreach work, initially in Hatfield Peverel.

Restricted & Designated Funds-Refugee Support

These funds are to be used to assist Ukrainian & other refugees living within the area of the Circuit with the cost of deposits for rented housing or other one-off costs linked to moving into independent rented accommodation. Funds received from external donations are held within a restricted fund.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Reserves Policies (continued)

Designated Fund-Circuit Methodist Women in Britain Fund

These funds are to be used for the work of the Circuit MWIB group.

Endowment Funds - Harriet Walker Charity

This is registered as a separate charity (charity registration number 222146), with trustees appointed by the Circuit. The income is to be used for the local Methodist ministry covering the village of Great Totham and is transferred to the General Fund for this purpose.

Trustees' Recruitment

Whilst the appointment of the Trustees is determined in accordance with the Methodist procedures, it is the aim to ensure that the Leadership team have a broad experience to include pastoral, financial and property matters. Training for Circuit stewards is available at District level.

Trustees' responsibilities

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

In preparing these financial statements, the trustees have:

- Selected suitable accounting policies and applied them consistently.
- Prepared accounts on an accrual basis.
- Followed applicable accounting standards.
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements steps for the prevention and detection of fraud and other irregularities.

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

Approval

The Trustees' Report and the Financial Statements were approved by the Circuit Meeting on 18th March 2026.

Caroline Wicken

Rev. Asif Karam
Superintendent

Rev^d. D^r. CAROLINE WICKEN
Acting District Chair

Nigel Murrell

Nigel Murrell
Circuit Leadership Team

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED

31 AUGUST 2025

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

TRUSTEES OF THE CIRCUIT - year ended 31 August 2025

Circuit Ministers

Revd. Mark Pengelly	Circuit Superintendent Minister-resigned 31 March 2025
Revd. Barry Allen	Retired 31 August 2025
Revd. Asif Karam	Appointed 1 September 2024
Revd. Dr David Chapman	Acting Superintendent Minister 1 April 2025-31 August 2025

Other Authorised Ministers and Supernumeraries

Revd. Olufemi Cole-Njie
Revd. Sue King

Supernumeraries who are not trustees

Revd. Tony Shrimpton	(not a trustee)
Revd. David Dickens	Died Autumn 2024
Revd. Anne Davies	Died Autumn 2024
Revd. Rowland Joiner	Died Autumn 2025

Circuit Stewards

Janis Croom	Circuit Treasurer
Daisy Eleady-Cole	
Nigel Murrell	Senior Steward
Sheridan Pengelly	Resigned 31 March 2025
Eric Smart	Resigned October 2025

Co-opted onto CLT:

David Hodgkinson	Circuit Property Secretary
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Safeguarding

Barbara Daniels	Circuit Safeguarding Officer-appointed August 2024, resigned 7 May 2025 (not a trustee)
Esther Burton	Circuit Safeguarding Officer-appointed 2 June 2025 (not a trustee)

Church Representatives

Broomfield	David Hodgkinson Dianne Hodgkinson Les Steed
Christ Church Braintree	David Drewett-died October 2024 David Gask
Christ Church Coggeshall	Adrian Romano Michelle Milliken (not a trustee)
The Church in Great Notley Halstead	Lisa Scott Helen Catley Revd. Sue King William Lartey Heather Williams

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2025

Hatfield Peverel Church	Rosemary Bailey Jenny Clemo Jane Cook Jeffrey Hosking	
Maldon	Julie Hill Maureen Crilley Susan Farrell	(from 19 July 2025)
Moulsham Lodge	Robert Griffin Martyn Edwards Malcolm Lees Clive Pickett Gillian Pickett Jean Brown	(resigned Feb 2025) (from 6 February 2025) (from 6 February 2025)
North Springfield-St Augustine's	J Douglas Hayton Pamela Scammell Carolyn Smith	(not a trustee)
South Woodham Ferrers	Elizabeth Hobbs Judith Radley Lynda Speak Tricia Tutin	
Trinity	Janet Cassels Jeffrey Green Nigel Murrell Sheridan Pengelly	(resigned 31 March 2025)
Witham	Janis Croom Michael Thompson Revd. Olufemi Cole-Njie	

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

TRUSTEES AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED

31 AUGUST 2025

ADMINISTRATIVE DETAILS

Principal Office
c/o Trinity Methodist Church
Rainsford Road
Chelmsford
Essex CM1 2XB

Bankers

The Co-Operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

The Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

Circuit Independent Examiner
Mrs J Brace
Mayor Cuttle & Co
Aquarium Suite 7B
101 Lower Anchor Street
Chelmsford
CM2 0AU

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED
31 AUGUST 2025

Name of Circuit: The Methodist Church-Chelmsford Circuit

No 34/09

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of Senior Circuit Steward N C M M Date 18/3/2026

Name: Nigel Murrell, c/o Trinity Methodist Church, Rainsford Road, Chelmsford CM1 2XB

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 were presented to the Circuit meeting held on March 18th 2026.

Signature of the Chair of the meeting Caroline Wicks

Name of the Chair of the meeting: ~~Rev. Asif Karam~~ Date 18.03.2026

Rev. Dr. Caroline Wicks
Acting District Chair

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED

31 AUGUST 2025

Name of Circuit: The Methodist Church-Chelmsford Circuit

No 34/09

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of The Methodist Church-Chelmsford Circuit for the year ended 31 August 2025 set out on pages 17 to 34. As the Circuit'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 Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do 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
- the trustees' annual report is not consistent with the accounts.

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.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

* delete or circle as appropriate

Signature of independent examiner



Name of independent examiner

Joanne Brace.....

Relevant professional qualification of independent examiner

FCCA.....

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED
31 AUGUST 2025

Name of firm:

Mayor Cuttle & Co

Address:

Aquarium Suite 7B, 101 Lower Anchor Street, Chelmsford CM2 0AU

Date.....9/4/2026

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 AUGUST 2025

	Note	General Funds Unrest'd	Circuit Model Trust Fund Unrest'd	Designat-ed Funds	Restricted Funds	Endowm't Funds	Total 2024-25
		£	£	£	£	£	£
Income							
Income from monetary investments		9,533	18,947	-	-	539	29,019
Income from investment properties	5	48,885	-	-	-	-	48,885
Assessments on Churches	6	182,109	-	-	-	-	182,109
Grants received	8	-	-	-	-	-	-
Other charitable income	8	4,131	-	459	720	-	5,310
Total income		244,658	18,947	459	720	539	265,323
Expenditure							
Assessments refunded re prior year	6	31,810					31,810
Grants and donations	9	300	-	1,800	2,750	-	4,850
Salaries and associated costs	10	138,720	-	-	3,275	-	141,995
Property maintenance & other costs	12	42,441	-	-	-	-	42,441
District Assessment & Levy	13	48,476	23,009	-	-	-	71,485
Office expenses & resources	14	4,460			277	-	4,737
Other outgoings	15	8,351	1,377	-	-	83	9,811
Total charitable expenditure		274,558	24,386	1,800	6,302	83	307,129
Gains/(losses) on monetary investments	18	-	18	-	-	47	65
Net income/(expenditure)		(29,900)	(5,421)	(1,341)	(5,582)	503	(41,741)
Transfers between funds		456	-	-360	360	-456	0
Other gains		-	-	-	-	-	0
Net movement in funds		(29,444)	(5,421)	(1,701)	(5,222)	47	(41,741)
Total funds brought forward	18	1,699,326	423,451	108,000	6,002	25,541	2,262,320
Total funds carried forward	18	1,669,882	418,030	106,299	780	25,588	2,220,579

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PREVIOUS YEAR ENDED

31 AUGUST 2024

	Note	General Fund Unrest'd	Circuit Model Trust Fund Unrestricted	Design'd Funds Unrest'd	Restricted Fund	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
Income from monetary investments		8,379	8,514	-	-	716	17,609
Income from investment properties	5	43,225	-	-	-	-	43,225
Assessments on Churches	6	171,707	-	-	-	-	171,707
Grants received	8	-	-	-	3,960	-	3,960
Other charitable income	8	3,858	-	-	2,311	-	6,169
Total income		227,169	8,514	-	6,271	716	242,670
Expenditure							
Grants and donations	9	-	-	-	7,053	-	7,053
Salaries and associated costs	10	101,884	-	-	1,362	-	103,246
Property maintenance & other costs	12	34,875	-	-	-	-	34,875
District Assessment & Levy	13	46,884	5,809	-	-	-	52,693
Office expenses & resources	14	3,620	-	-	2,807	-	6,427
Other outgoings	15	1,467	473	-	-	67	2,007
Total charitable expenditure		188,730	6,282	-	11,222	67	206,301
Gains/(losses) on monetary investments	18	-	583	-	-	1,834	2,417
Net income/(expenditure)		38,439	2,815	-	-4,951	2,483	38,786
Transfers between funds		649	-	-	-	-649	0
Other gains	16	46,543	254,464	-	-	-	301,007
Net movement in funds		85,631	257,279	0	-4,951	1,834	339,793
Total funds brought forward		1,613,695	166,172	108,000	10,953	23,707	1,922,527
Total funds carried forward		1,699,326	423,451	108,000	6,002	25,541	2,262,320

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	General Fund Unrest'd	Circuit Model Trust Unrest'd	Design'd Funds unrest'd	Rest'd Fund	Endow Funds	Total 2025	Total 2024
		£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses	17	1,250,000					1,250,000	1,250,000
Investment Properties	17	282,250					282,250	282,250
Total Fixed Assets		1,532,250	0	0	0	0	1,532,250	1,532,250
Current Assets								
Investments with TMCP	18		418,030			25,588	443,618	448,992
Debtors & Prepayments	19	14,293					14,293	14,459
Cash at Bank	20	126,356		106,299	780		233,435	269,414
Total Current Assets		140,649	418,030	106,299	780	25,588	691,346	732,865
Current Liabilities								
Creditors (due in under 1 year)	21	3,017					3,017	2,795
Total Current Liabilities		3,017	0	0	0	0	3,017	2,795
Net Current Assets		137,632	418,030	106,299	780	25,588	688,329	730,070
Total assets less current liabilities		1,669,882	418,030	106,299	780	25,588	2,220,579	2,262,320
Long term liabilities (due after more than 1 year)		0	0	0	0	0	0	0
Net assets		1,669,882	418,030	106,299	780	25,588	2,220,579	2,262,320
Funds of the Circuit								
General Fund (Unrestricted)	22-24	1,669,882					1,669,882	1,699,326
General Fund (Designated)	22-24			106,299			106,299	108,000
CMTF (Unrestricted)	22-24		418,030				418,030	423,451
Total Unrestricted Funds		1,669,882	418,030	106,299	0	0	2,194,211	2,230,777
Restricted Funds	22-24				780		780	6,002
Endowment Funds	22-24					25,588	25,588	25,541
Total Funds		1,669,882	418,030	106,299	780	25,588	2,220,579	2,262,320

The notes on pages 20 to 34 form part of these accounts

Approved by the trustees of The Methodist Church-Chelmsford Circuit and signed on their behalf.

Revd. Asif Karam, Superintendent Minister..... *Caroline Wicken*

Revd. Dr. CAROLINE WICKEN
Acting District Chair

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102-the Charities SORP (FRS 102) October 2019 update.

Note 2 Funds

The funds held comprise:

Unrestricted General Funds held for any purpose of the Circuit.

The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted.

Restricted funds are those held for a narrower purpose. The Circuit has two restricted funds, a grant received for the Family & Schools Worker project in the Maldon section, and donations received for the Refugee Support fund.

Designated Funds -There are three such funds. The trustees have voted to reserve funds for the Family & Schools Worker project in the Maldon section and also for the matching contribution from the Circuit for Refugee Support fund. A new designation was made in the year for funds for the Circuit Methodist Women in Britain group.

Endowment funds are those for which the capital is invested, and the income may be used for specified purposes. The Circuit has one endowment fund.

Note 3 Accounting policies

Basis

These accounts have been prepared on the basis of historical cost or valuation as at 2015, except that investments (including a property) are shown at their market value at the end of the year. The accruals basis has been used to show a true and fair view of the Circuit's financial position and activities.

Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the Trustees are reasonably certain that they will receive the resources; and the monetary value can be measured with sufficient reliability

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised

Expenditure

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

VAT

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

Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year, and individually cost at least £1,000. All properties are freehold and the estimated land component of all properties is shown in note 17 to the accounts. Fixtures and fittings within the properties are not valued separately from the building value.

No depreciation is provided on buildings since the Trustees consider the current residual fair value of the manse buildings to be not less than their current value. Any depreciation would not be material.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 3 Accounting policies (continued)

Investment Property

The Circuit owns one residential property (formerly a manse) which is surplus to its normal staffing requirements. This property is currently let on an Assured Shorthold Tenancy and is classified as an investment property. The property is valued in the accounts at fair value, being open market value, net of estimated costs of disposal.

Monetary investment assets

The investment assets of the Circuit Model Trust Fund and the Endowment Fund are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

Debtors

Debtors include assessments due by the end of August and are stated at the amounts owed to the Circuit. The prepayment is the monthly ministerial stipends paid in advance to Methodist Church central payroll at the end of August, for stipends due on 1 September.

Creditors

Creditors include trade creditors and expenses incurred before the year end, at the amounts subsequently paid.

Going concern

To the best of their knowledge and belief the Trustees confirm that there are no material uncertainties that would call into question the Circuit's financial viability for at least 12 months from the date of the approval of these accounts.

Consolidation

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

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.

Ministers' manse costs

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

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 4 Glossary of terms

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

Church: a group of members relating to a specific Church

Circuit: a group of Methodist Churches near each other, and overseen jointly

Circuit Meeting: The trustees of the Circuit, most of whom are appointed by their local Churches and the 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 lay staff stationed within the Circuit, the Circuit Stewards and the Circuit Treasurer

CMTF: Circuit Model Trust Fund

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

Connexional Funds: The designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

CPF: Connexional Priority Fund

District: a group of contiguous Circuits linked geographically.

DAF: District Advance Fund

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers' Pension Scheme

NEST: Pensions and Assurance Scheme for Lay Employees of the Chelmsford Methodist Church

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 Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Note 5 Income from Investment Properties

The trustees have determined that the property owned at 10 Wickfield Ash, Chelmsford is unlikely to be returned to use as a manse in the foreseeable future and have therefore classified it as an investment property.

Note 6 Assessments on Churches

The Circuit comprises 12 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. The Circuit aims to cover all its net core costs from the Assessment. The Assessment on Churches is determined annually and calculated as 50% on the membership of each Church and 50% on its income from offerings and Gift Aid. The amount due from the churches which are part of a Local Ecumenical Partnership (LEP) is reduced if another denomination funds the Minister for that church.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2025

Note 6 Assessment or share (continued)	General Fund (unrestricted)	General Fund (unrestricted)
	2024/25	2023/24
Assessments due for current year		
Broomfield	18,115	18,115
Christ Church, Braintree (LEP)	7,200	6,312
Christ Church, Coggeshall (LEP)	1,152	977
The Church at Great Notley (LEP)	1,879	1,707
Hall Street, Chelmsford (closed Dec 2023)	-	1,834
Halstead	8,800	8,000
Hatfield Peverel	7,385	7,032
Maldon	16,468	14,971
Moulsham Lodge	33,000	30,000
South Woodham Ferrers	14,286	13,197
St Augustine, Springfield (LEP)	3,434	3,200
Trinity, Chelmsford	56,364	53,004
Witham	14,026	13,358
Total	182,109	171,707

These amounts are included in the accounts based on the due date of receipt by the Circuit. They include £663 (2024 £550) to be received after the year end, included in debtors on the Balance Sheet.

Assessments refunded re prior year	
Broomfield	-3,655
Halstead	-1,614
Hatfield Peverel	-1,419
Maldon	-3,020
Moulsham Lodge	-6,052
South Woodham Ferrers	-2,662
Trinity, Chelmsford	-10,693
Witham	-2,695
Total	-31,810

During 2024/25 a refund was paid to the above churches reflecting a reduction in those costs met from the assessments of the previous year, compared to the original budget. This reduction in costs was due to staffing changes after the previous year's budget was agreed.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 7 Grants & Donations received

No grants or donations were received in 2024/25. In 2023/24 the Circuit received a restricted grant of £3,960 from the District Advance Fund for the School Worker project in Hatfield Peverel.

Note 8 Other charitable income

	General Fund (unrestricted)	Designated Funds	Restricted Fund- Refugee Support	Total
	2024/25	2024/25	2024/25	2024/25
Solar energy rebate	2,438	-	-	2,438
Leaving gift contributions	1,589	-	-	1,589
Donations	104	-	-	104
Refugee fund grants repaid	-	230	720	950
Methodist Women in Britain	-	229	-	229
Total other charitable income	4,131	459	720	5,310

	General Fund (unrestricted)	Restricted Fund- Refugee Support	Total
	2023/24	2023/24	2023/24
Solar energy rebate	2,325	-	2,325
Disposal of Hall St contents	1,259	-	1,259
Donations	274	-	274
Refugee fund grants repaid	-	2,311	2,311
Total other charitable income	3,858	2,311	6,169

The Restricted fund is for Refugee Support and was set up in response to the refugees coming to the UK after the Ukraine invasion.

Note 9 Grants & donations paid

	General Fund (unrestricted)	Refugee Support Funds (restricted & designated)	Refugee Support Fund (restricted)
	2024/25	2024/25	2023/24
Donations from General Fund	300		
Grants from the Refugee Support Restricted Fund	-	2,750	7,053
Grants from the Refugee Support Designated Fund	-	1,800	-
Total grants & donations paid	300	4,550	7,053

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 10 Stipends, salaries and associated costs

	General Fund (unrestricted)	Restricted Fund-Schools worker	Total
	2024/25	2024/25	2024/25
Stipends & salaries			
Stipends-Ministers	82,565	-	82,565
Salaries-Lay worker & admin	8,785	3,204	11,989
Employers' pension contrib's	16,027	-	16,027
Employers' N I	9,155	71	9,226
Apprenticeship levy	477	-	477
Salary costs paid to HABEC Circuit	4,463	-	4,463
Supernumerary fees & travel expenses	588	-	588
Professional fees-admin contracts	8,424	-	8,424
Total stipends & salaries costs	130,484	3,275	133,759
Associated costs			
Ministers' travel	7,590	-	7,590
Payroll fees	480	-	480
Payroll fees paid to HABEC Circuit	166	-	166
Total stipends, salaries & associated costs	138,720	3,275	141,995

From September 2024 to April 2025 the Circuit safeguarding officer was employed by HABEC Methodist Circuit for work covering both circuits. Chelmsford Circuit reimbursed HABEC Circuit for our share of the salary and associated costs.

	General Fund (unrestricted)	Restricted Fund	Total
	2023/24	2023/24	2023/24
Stipends & salaries			
Stipends-Ministers	61,372	-	61,372
Salaries-Lay worker & admin	6,240	1,362	7,602
Employers' pension contrib's	15,624	-	15,624
Employers' N I	5,959	-	5,959
Apprenticeship levy	360	-	360
Supernumerary fees	1,176	-	1,176
Professional fees-admin contracts	6,959	-	6,959
Total stipends & salaries costs	97,690	1,362	99,052
Associated costs			
Ministers' travel	3,714	-	3,714
Payroll fees	480	-	480
Total stipends, salaries & associated costs	101,884	1,362	103,246

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 10 Stipends, salaries and associated costs (continued)

Stipends were paid to 3 Ministers in 2024/25 until the end of March 2025, and 2 thereafter (2 in 2023/24). Salaries were paid to 2 part-time staff (the Schools Worker and the Circuit administrator) (2 part time staff in 2023/24). The Schools Worker cost was met from the Restricted Fund, using a grant received from the District.

Administration services were provided by 1 contractor (2 from June 2025) (2 in 2023/24).

From September 2024 to April 2025 the Circuit safeguarding officer was employed by HABEC Methodist Circuit for work covering both circuits. Chelmsford Circuit reimbursed HABEC Circuit for our share of the salary and associated costs.

A home telephone and broadband connection is provided for Ministers solely for use on Circuit business and travel costs incurred on Circuit business are re-imbursed against expense claims.

The full-time Ministers' manses are provided by the Circuit and the Circuit maintains and insures the properties and meets the cost of Council Tax and water charges. The amounts are not regarded by HMRC as benefits in kind.

No employee received employee benefits totalling more than £60,000.

There is no accrual for holiday pay as it is immaterial, the holiday year ends on 31 August.

Pensions

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

The Connexion accounts for the MMPS pension scheme and shows the figure in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

The lay employees are eligible to join the pension scheme which the Circuit has arranged with NEST, a government scheme which allows for defined contributions. The Circuit contributes as an employer to this scheme.

Note 11 Payments to trustees

The Superintendent of the Circuit, the Presbyters and Deacon and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent Minister and other presbyters undertake the primary executive roles within the Circuit. The Circuit Senior Steward chairs meeting of the CLT and the Superintendent chairs the Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit.

No trustee received any remuneration for their role as trustee.

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 and reimbursement of purchases on behalf of the Circuit such as maintenance of the manses, or where they have been requested to undertake certain activities for the Circuit such as training.

Trustees did not claim any expenses in respect of Circuit Trustee duties in 2024/25.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2025

Note 12 Property expenses

	General Fund (unrestricted)	General Fund (unrestricted)
	2024/25	2023/24
Property costs-manses		
Insurance	2,760	2,632
Manse Council tax & water	7,091	6,712
Maintenance-manses	14,307	11,378
Manse costs-shared with Romford Circuit	2,386	-
Quinquennial inspection fee- x (NIL in 2023/24)	2,765	-
Property costs-let properties		
Maintenance-let properties	4,701	3,855
Agents' fees	8,431	6,000
Property costs-Hall Street church after church closed	-	4,298
Total property costs	42,441	34,875

The Circuit is Managing Trustee for three properties designated to be used as manses, (two in Chelmsford and one in Maldon). One manse property in Chelmsford was temporarily let out throughout 2024/25 as Revd. Asif Karam remained in the family manse in Upminster. The Chelmsford Circuit has reimbursed the Romford Circuit with a proportion of the running costs of the Upminster manse. The second manse in Chelmsford was temporarily let out from May 2025, after being vacated by Revd. Mark Pengelly. An investment property in Chelmsford is also let out. Each property is let out on an Assured Shorthold Tenancy.

Note 13 Connexional & District Assessment and Levy

	General Fund (unrestricted)	General Fund (unrestricted)
	2024/25	2023/24
District Assessment	48,476	46,884
	CMTF Fund - unrestricted	CMTF Fund - unrestricted
	2024/25	2023/24
District Advance Fund Levy	23,009	5,809

The District Assessment is calculated relative to the proportion of church members, and staffing (Presbyters and Mission staff only) of all Circuits in the Beds, Essex & Herts District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions. The assessment is mainly a contribution to Connexional costs for national support services, discipleship and mission but also includes funding towards the costs of the District office and staff. The levy for the District Advance Fund is calculated on a sliding scale percentage of the Circuit's CMTF Account balance as at 31 August in the previous accounting period.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2025

Note 14 Office expenses and resources

	General Fund (unrestricted)	Restricted Schools Fund	Total
	2024/25	2024/25	2024/25
Telephone & internet	1,448	-	1,448
Printing, postage & stationery	1,029	-	1,029
Website costs	207	-	207
Meeting costs	240	-	240
Alarm maintenance	269	-	269
Preaching & sundry resources	1,267	277	1,544
Total	4,460	277	4,737
	General Fund (unrestricted)	Restricted Schools Fund	Total
	2023/24	2023/24	2023/24
Telephone & internet	1,855	-	1,855
Printing, postage & stationery	831	-	831
IT costs	337	-	337
Preaching & sundry resources	597	2,807	3,404
Total	3,620	2,807	6,427

Note 15 Other outgoings

	General Fund (unrestricted)	CMTF Fund (unrestricted)	Endowment Fund	Total	Total
	2024/25	2024/25	2024/25	2024/25	2023/24
Training courses	1,663	-	-	1,663	81
Other	1,733	-	-	1,733	586
Independent examiner's fee	800	-	-	800	800
Professional fees re new lease	2,634	-	-	2,634	-
Relocation fund	1,521	-	-	1,521	-
TCMP admin. fee	-	1,377	83	1,460	570
Total	8,351	1,377	83	9,811	2,037

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2025

Note 16 Other gains

NIL for period 2024/25	General Fund (unrestricted)	CMTF Fund (unrestricted)	Total
	2023/24	2023/24	2023/24
Hall Street general fund transferred to Circuit on closure	46,543	-	46,543
Sale of church building-proceeds of sale, net of selling expenses	-	384,106	384,106
CPF levy	-	-129,642	-129,642
Net amount received by Circuit	46,543	254,464	301,007

The former Methodist Church in Hall Street was sold during prior year. The proceeds of sale (net of selling costs) were £384,100. In accordance with Methodist Standing Orders, a levy of £129,640 was paid to the Connexional Priority Fund levy. The net amount of £254,460 is held by the Circuit in the Circuit Model Trust Fund for Circuit use.

The Connexional Priority Fund is held centrally by the Methodist Church and is used for Mission work across the Connexion.

Note 17 Fixed Assets-Manses and Other Properties

	Manse Land	Manse buildings	Investment property	Total	Total
	2024/25	2024/25	2024/25	2024/25	2023/24
Balance brought forward	510,000	740,000	282,250	1,532,250	1,532,250
Disposals	-	-	-	-	-
Balance carried forward	510,000	740,000	282,250	1,532,250	1,532,250

Schedule of Manses and Investment Property

Property	Type	Cost	Valuation	Total
30 Park Ave Chelmsford	Manse	425,000		425,000
4 Rubens Gate Springfield Chelmsford	Manse	475,000		475,000
11 Mirosa Drive Maldon	Manse	350,000		350,000
10 Wickfield Ash Chelmsford	Investment		282,250	282,250
Total		1,250,000	282,250	1,532,250

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

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Note 17 Fixed Assets-Manses and Other Properties (continued)

There are 3 manses (3 - 2023/24), 1 located in Chelmsford and 1 in Maldon, which are valued at cost as defined by FRS102. The manse at Park Avenue, Chelmsford was stated at deemed historic cost as at August 2014 in accordance with FRS 102. The manse at Maldon is valued at purchase cost in June 2015. The property at Rubens Gate, in North Springfield Chelmsford is valued at purchase cost in October 2014 plus the capital cost of improvements net of impairment in 2018/19. The manse at Rubens Gate was let on a short-term basis from mid August 2023 and the manse at Park Avenue was let on a short term basis from May 2025. It is intended that these properties will be used manses or accommodation for lay workers again in the future.

The property at Wickfield Ash continues to be let on a short-term basis. As it is unlikely that this property will be required in future as a manse it is valued as an investment property at the potential net sale proceeds receivable by the Circuit of £282,250 (2023/24 £282,250). This is based on a trustees' market valuation of £450,000 less the potential costs of sale of £167,750 (£7,750 professional fees and £160,000 payable for the Connexional Priority Fund Levy). 2023/24 figures are: trustees' valuation of £450,000 less £167,750 costs of sale (£7,750 professional fees and £160,000 CPT Levy).

No depreciation is being provided for the manses as the trustees consider the current residual value of the properties in their present condition to be not less than their brought forward 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.

Note 18 Monetary Investment Assets

Investments held by Trustees for Methodist Church Purposes (TMCP)

Year end valuation	2024/25 CMTF fund	2024/25 Endowment fund	2023/24 CMTF fund	2023/24 Endowment fund
Common investment funds	8,144	25,588	8,126	25,541
Trustees' Interest Fund	409,886	-	415,325	-
Total	418,030	25,588	423,451	25,541

Change in investment values	CMTF fund	Endowment fund
Investments held in common investment funds	2024/25	2024/25
Carrying (market) value at beginning of year	8,126	25,541
Net gain on revaluation	18	47
Carrying (market) value at end of year	8,144	25,588

The funds that support the Circuit Model Trust Fund are held by TMCP in 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.

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Note 19 Debtors and prepayments

	General Fund (unrestricted)	General Fund (unrestricted)
	2024/25	2023/24
Debtors		
Assessments due	662	550
Solar panel FIT payment due	1,275	942
Hall Street insurance refund due	-	1,017
Rental Income Due	2,850	
Prepayments		
Ministers' stipends in advance	7,873	10,356
Manse insurance	1,633	1,594
Total debtors & prepayments	14,293	14,459

Note 20 Bank Balances

	General (un- restricted)	CMTF (Un- rest'd)	Designated Fund	Restricted Fund	Total	Total
	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Central Finance Board deposit	105,429	-	106,299	780	212,508	229,925
Co-op bank current account	20,927	-	-	-	20,927	39,489
Total Bank	126,356	-	106,299	780	233,435	269,414

The balance held at the Central Finance Board of the Methodist Church is available on demand without loss of interest, interest is credited monthly.

Note 21 Creditors & accruals

	General Fund (unrestricted)	General Fund (unrestricted)
	2024/25	2023/24
Trade creditors & expenses	2,217	1,195
Independent Examination	800	1,600
Total	3,017	2,795

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

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Note 22 Funds

General Fund -unrestricted

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.

Circuit Model Trust Fund (CMTF)-unrestricted

The purpose of the fund is for use at the discretion of the trustees in furtherance of the general objectives of the Circuit. Its main source of income is legacies and formulaically determined contributions from the sale of manse and church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

Designated Funds- unrestricted

These are two unrestricted funds that have been allocated as follows:

£103,000 allocated in 2022/23 for the purpose of employing a Family & Schools worker in the Maldon section of the Circuit, for the three years 2022/23-2024/25. This designation has been extended for a further 3 years 2025/26-2027/28 for the purposes of community outreach, including family and schools work in the Maldon section of the Circuit, in particular in Hatfield Peverel.

£5,000 allocated in 2022/23 as a matching donation to funds donated to the Circuit for the purpose of assisting Ukrainian & other refugee families in the area. £3,070 remains in this fund at the year end.

£229 was transferred to the Circuit from the Circuit Methodist Women in Britain group and it is agreed that these funds will be designated for the work of this group.

All these funds have been designated by the trustees of the circuit meeting. The funds can only revert to general funds by the agreement of the same body.

Restricted Funds

These are two funds where donations have been received by the Circuit for a particular purpose as follows:

Grants received in 2023/24 from the District Advance Fund for the costs of the Schools Worker project within the Maldon section of the Circuit. The District has given permission for these funds to be carried forward; any funds not used for this purpose will be required to be returned to the District. £780 remained in this fund at the year end.

Donations received in 2022/23 and 2023/24 from individual personal donations received from around the Circuit for the purpose of assisting Ukrainian & other refugee families in the area. These funds were all spent by the end of the year.

Endowment Fund

This is a permanent endowment fund arising from a legacy given by Mrs H Walker. The income can only be used for local religious purposes.

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

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Note 23 **Summary of fund movements**

	Balances asat 31/08/24	Income & Gains	Expenditure	Transfers	Unrealised gains	Balances as at 31/08/25
General Fund					-	
(Unrestricted)	1,699,326	244,658	-274,558	456		1,669,882
CMTF (un-restricted)	423,451	18,947	-24,386	-	18	418,030
Designated- Family & Schools Worker	103,000	-	-	-	-	103,000
Designated- Circuit Refugee Support	5,000	230	-1,800	-360	-	3,070
Designated - MWIB	-	229	-	-	-	229
Restricted- Schools Worker	4,332	-	-3,552	-	-	780
Restricted- Refugee Support	1,670	720	-2,750	360	-	-
Endowment	25,541	539	-83	-456	47	25,588
Total	2,262,320	265,322	-307,129	0	65	2,220,579

THE METHODIST CHURCH-CHELMSFORD CIRCUIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

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Note 24 Analysis of net assets between funds

Fund balances at 31 August are represented by:

	General Fund (unrest'd)	CMTF Fund (unrest'd)	Designated Funds	Restricted Funds	Endo't Fund	Total
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
Tangible fixed assets	1,532,250	-	-	-	-	1,532,250
Current assets	140,649	418,030	106,299	780	25,588	691,346
Current liabilities	-3,017	-	-	-	-	-3,017
Net assets	1,669,882	418,030	106,299	780	25,588	2,220,579

	General Fund (unrest'd)	CMTF Fund (unrest'd)	Designated Funds	Restricted Fund	Endo't Fund	Total
	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
Tangible fixed assets	1,532,250	-	-	-	-	1,532,250
Current assets	169,871	423,451	108,000	6,002	25,541	732,865
Current liabilities	-2,795	-	-	-	-	-2,795
Net assets	1,699,326	423,451	108,000	6,002	25,541	2,262,320

Note 25 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 of the Churches within the Circuit and may be trustees of their Churches.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, CFB and TMCP. No trustee currently has a related party connection to any supplier.

Note 26 Volunteer Contribution

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in the UK is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In this Circuit the principal contribution is by serving on committees of the Circuit that deal with the mission, manses, finance, policy, grants and training. 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.

Note 27 Capital commitments and contingent liabilities.

There are no capital commitments or contingent liabilities as at 31 August 2025 (2024 Nil).

