# DORKING AND HORSHAM METHODIST CIRCUIT

England & Wales · Charity number 1135069

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Previously excepted |
| **Registered** | 2010-03-22 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 23 Ryecroft Drive<br>Horsham<br>RH12 2AW |
| **Phone** | 01403253915 |
| **Email** | minister@lrmchorsham.org |
| **Website** | www.methodist.org.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 subsiduary 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:** Our Mission Policy is based on the vision of the Circuit as an enabling force for strategic local mission, wherever possible in partnership with others, to employ and train lay people to work in frontline mission alongside the ordained staff and to deploy resources in areas of the Circuit where we believe mission activities will bear the most fruit.

## Classification

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

Downloaded from opencharities.uk/ew/1135069

## Geography

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

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-08-31 | £748,792 | £580,339 | £3,886,121 | 10 |
| 2024-08-31 | £433,362 | £776,573 | - | - |
| 2023-08-31 | £418,137 | £492,172 | - | - |
| 2022-08-31 | £262,706 | £433,902 | - | - |
| 2021-08-31 | £319,940 | £439,419 | - | - |

Downloaded from opencharities.uk/ew/1135069

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Rev Antony Cavanagh** | Chair | 2025-09-01 |
| BRIAN EDWARD MANNERS | | 2018-09-19 |
| Brian Frogley | | 2018-10-17 |
| CAROL ELLEN STOVES | | 2019-09-19 |
| CAROLYN ALEXANDRA KING | | 2017-08-01 |
| CHRISTINE MARGARET LAWLEY BEdHons MA | | 2023-09-01 |
| DAVE RANDELL | | 2021-09-01 |
| DAVID ERIC PUTLAND HNC P ENG | | |
| Deacon SARAH JANE PITKEATHLY | | 2021-09-16 |
| Edmund Dennis Wickham | | 2022-09-01 |
| FREDRICK WILLIAM KING | | 2021-09-16 |
| GILLIAN MERLE WALKER | | 2018-09-20 |
| JAY SODRA DUNNING | | 2015-10-01 |
| John Neville Dale BA Hons | | 2023-09-01 |
| MR LES PRESCOTT | | |
| MR ROB PITT | | 2012-12-13 |
| MR RON SHAW | | 2017-08-01 |
| Nicholas Joyce | | 2022-09-01 |
| Philip Leslie Reeves | | 2022-09-01 |
| RHONA ELIZABETH ELLIOTT | | 2020-10-01 |
| Rev DANIEL JAMES BALSDON MA | | 2023-09-01 |
| Rev DAVID GEORGE PITKEATHLY | | 2021-09-16 |
| Rev SUSAN CONROY | | 2019-11-30 |
| TIMOTHY HALL | | 2017-10-01 |
| Teresa Helen Thomson | | 2023-09-01 |

Downloaded from opencharities.uk/ew/1135069

**DORKING AND HORSHAM METHODIST CIRCUIT**

England & Wales - Charity number 1135069

# Accounts

Trustees' Annual Report for the

# Dorking & Horsham Circuit of the Methodist Church

**For the year ended 31 August 2025**

## 1. Introduction

Welcome to the Annual Trustees' Report for the Dorking & Horsham Methodist Circuit. We are part of the Methodist Church of Great Britain and as such our main aim is to share the Christian Faith in our specific communities seeking to bring people into a vital and living relationship with God in Jesus Christ. What follows seeks to show how we go about that endeavour in partnership with the Churches that make up the Circuit along with other partners in the villages and towns in which we find ourselves. In all this we seek to be agents of transformation and change, bringing healing and hope into people's lives and the communities we serve.

## 2. Reference and Administrative Details

**Charity Name:** The Dorking & Horsham Circuit of the Methodist Church

**Charity Number:** 1135069

**Date of registration:** 22nd March 2010

**Principal Office:** 23 Ryecroft Drive, Horsham, West Sussex RH12 2AW

**Superintendent Minister (to 31 August 2025):** Rev Gavin Hancocks

| Circuit Staff (2024–25): | Circuit Lay Workers | Circuit Stewards |
|---|---|---|
| Rev Gavin Hancocks<br>Rev Dan Balsdon<br>Rev David Pitkeathly<br>Deacon Sarah Pitkeathly | Mrs Susan Halliday<br>Mr Nicholas Joyce<br>Mrs Louise Hollands<br>Mrs Janette Masters<br>Ms Vikki Mead<br>Mrs Carol Stoves<br>Mr David Wrighton | Mr Brian Frogley<br>Mrs Carol Stoves(Snr)<br>Mr Philip Reeves<br>Mr Les Prescott (to November 24)<br>Mr David Casey (from December 24) |

**Principal Officer:** Mr Brian Frogley acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year.

**Independent Examiner:** Mr Tony Canvin.
33 Kingmere, South Terrace, Littlehampton, West Sussex BN17 5LD

**Investment Bankers:** Central Finance Board of the Methodist Church,
Trustees for Methodist Church Purposes

## 3. Aims and organisation

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, 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
e. The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
f. The teaching of Christianity through sermons, courses and small groups.
g. The resourcing of pastoral work including visiting the sick and bereaved.
h. Taking religious assemblies in local schools.
i. Promotion of Christianity through the staging of events and services.
j. Provision of chaplaincy services to the local university and other institutions.

## 4. Review of the year

Activities during the year included:

- Regular worship and preaching across the four churches
- Oversight of the Dorking Christian Centre (DCC) as a major community hub
- Safeguarding training and compliance
- Property maintenance and refurbishment of manses and church buildings
- Financial oversight and preparation for merger
- Pastoral support and leadership transitions

### 4.1. Circuit Merger

This was the dominant strategic focus of the year. Key achievements:

- All churches in both Circuits voted in favour of merger
- District Council and Conference approval obtained
- New name agreed: **Gatwick & Mole Valley Circuit**
- Steering Group met regularly to plan transition
- Ending Well service arranged for 26 July 2025
- Inauguration Service planned for 13 September 2025

The Circuit Meeting affirmed that the merger was necessary due to vulnerability arising from small membership (approx. 300), limited staff capacity, and the benefits of shared resources.

### 4.2. Stationing and Staffing

- The Circuit Invitation Committee granted a **curtailment** of Rev Gavin Hancocks' appointment, ending August 2025.
- A **new Superintendent** was sought through the 2024–25 stationing rounds.
- A proposed **Diaconal appointment** for the DCC and northern churches was not matched in diaconal stationing in Jan/Feb2025, however an unexpected match was then made in May 2025 to begin 1st September 2025.
- Sabbatical arrangements for Rev Dan Balsdon took place January–April 2025.

### 4.3. Dorking Christian Centre (DCC)

The DCC continued to deliver significant community impact to its local community.

Key developments:

- Appointment of **Parish Nurse Jo Wright**, described as "an invaluable resource".
- Ongoing property issues addressed (entrance flooring, urinals).
- Approval to seek quotes and grants for **replacement double-glazed windows**.

### 4.4. Property and Manses

- Approval of **Leatherhead heating proposal (Phase 1)**.
- Approval of major refurbishment at **23 Ryecroft Drive** for incoming minister.

- Routine maintenance across all manses.
- Thanks recorded for property volunteers at CMC and LMC.

### 4.5. Safeguarding and EDI

- Foundation and Advanced safeguarding training delivered.
- EDI officer reported and sought additional support.
- Mandatory training for line managers on sexual harassment and bullying introduced.

### 4.6. Local Preachers and Worship Leaders

- Long-serving LP Secretary Rob Pitt stepped down.
- **Ian George** approved for admission as a Local Preacher, with a recognition service on 4 May 2025.

### 4.7. Community and Ecumenical Life

- Section 14A agreements renewed for churches meeting at the DCC.
- Churches hosted concerts, community events, and pastoral gatherings.
- The Circuit participated in wider District life, including Synod.

## 5. Financial Review

The Circuit ended the year in a stable financial position.

### 5.1. 2023–24 Accounts

The examined accounts were approved in February 2025, with amendments to include the DCC property value: "The corrected total property value was £3,544,629… With these corrections, the accounts were accepted."

### 5.2. 2024–25 Financial Position

- A **small surplus** was expected for the year.
- Higher-than-anticipated interest from TMCP accounts contributed positively.
- Property expenditure exceeded budget due to expenditure relating to the removal of Japanese Knotweed from the Leatherhead manse garden.
- £320,000 was returned for part reimbursement of a levy taken from the proceeds of the sale of Cobham Methodist Church when the Regeneration Project at Cobham United Church, to which the Circuit made a grant, was agreed to be a Replacement Project.

### 5.3. Budgeting for 2025–26

The Circuit Meeting approved:

- A **cap and collar** system for assessments (cap +14%, collar –10%)
- Funding for:
    - Parish Nurse (£4,900 from CMTF)
    - Circuit/Cornerstone Administrator (£4,320 from CMTF)
- Increase of Independent Examiner fee to £350
- Budget for 2025–26 in preparation for the new Circuit

### 5.4. Merger-related Transfers

The Circuit approved the transfer of:

- All assets and liabilities
- All staff
- All property (insured value £4,171,554)

to the **Gatwick & Mole Valley Circuit** on 1 September 2025.

## 6. Plans for Future Periods

From **1 September 2025**, all mission, governance and financial responsibilities transfer to the **Gatwick & Mole Valley Circuit**.

The Dorking & Horsham Circuit will:

- Complete residual administrative tasks
- Finalise closure of accounts
- Transfer remaining funds and documentation
- Dissolve the charity once all obligations are met

The new Circuit will continue the mission and ministry previously undertaken by Dorking & Horsham.

## 7. Public Benefit

The trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.
The Circuit provides public benefit through:

- Worship, pastoral care, and Christian teaching
- Community services at the Dorking Christian Centre
- Support for vulnerable people through the Parish Nurse role
- Ecumenical partnerships and community events
- Provision of buildings for community groups and other churches
- Safeguarding and wellbeing initiatives

## 8. Structure, Governance and Management

The Circuit is an unincorporated charity operating within the constitutional framework of the Methodist Church in Great Britain. 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 and the Circuit Property Secretary.

The governing body is the **Circuit Meeting**, which met on:

- 12 September 2024
- 26 February 2025 (Zoom)
- 18 March 2025
- 9 July 2025 (Extraordinary Meeting)

### 8.1. Trustees

Trustees are appointed by virtue of office or election according to Methodist Standing Orders. No safeguarding or Charity Commission declarations were reported during the year.

| MINISTERS | CIRCUIT STEWARDS |
|---|---|
| Rev Gavin Hancocks *(resigned 31st August 2025)* | Mr Brian Frogley |
| Rev Dan Balsdon | Mrs Carol Stoves |
| Deacon Sarah Pitkeathly | Mr Philip Reeves |
| Rev David Pitkeathly *(resigned 15th August 2025)* | Mr Les Prescott *(resigned November 2024)* |
| | Mr David Casey *(from December 2024)* |

| CIRCUIT MEETING SECRETARY | SUPERNUMERARY MINISTERS |
|---|---|
| Mrs Carolyn King | Rev Sue Conroy *(resigned 15th August 2025)* |
| | |
| **CIRCUIT SAFEGUARDING OFFICER** | **TRINITY SCHOOL GOVERNOR** |
| Mr Nicolas Joyce *(resigned 31st August 2025)* | Mrs Gill Walker *(resigned 31st August 2025)* |
| | |
| **CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES** | |
| Mrs Jay Dunning *(resigned 31st August 2025)* | Mr Robert Pitt *(resigned 31st August 2025)* |
| | |
| **CHURCH REPRESENTATIVES** | |
| **COBHAM UNITED CHURCH:** | **EFFINGHAM METHODIST CHURCH** |
| Mr Brian Manners *(resigned 31st August 2025)* | Mr David Putland *(resigned 31st August 2025)* |
| Mrs Helen Pattison *(Resigned May 2025)* | Mrs Rhona Elliott *(resigned 31st August 2025)* |
| | |
| **LEATHERHEAD METHODIST CHURCH** | **CORNERSTONE METHODIST CHURCH** |
| Mr Andrew Foster *(resigned 31st August 2025)* | Mr David Randell *(resigned 31st August 2025)* |
| Mr Tim Hall *(resigned 31st August 2025)* | Mr John Dale *(resigned 31st August 2025)* |
| Mr Ron Shaw *(resigned 31st August 2025)* | Mrs Teresa Thomson *(resigned 31st August 2025)* |
| Mr David Stoves *(resigned 31st August 2025)* | Mr Fred King *(resigned 31st August 2025)* |
| | Ms Christine Lawley *(resigned 31st August 2025)* |

### 8.2. Major Governance Change: Circuit Merger

During 2024–25 the Circuit undertook the formal process of consultation regarding merging with the **Redhill & East Grinstead Circuit**.

All Church Councils approved the merger, and the Methodist Conference confirmed the creation of the **Gatwick & Mole Valley Circuit** with effect from **1 September 2025**.

Residual trustees were appointed to complete closure tasks for the Dorking & Horsham Circuit.

- Philip Reeves
- Brian Frogley
- Carol Stoves
- Carolyn King
- Deacon Sarah Pitkeathly
- Rev Dan Balsdon (Chair)

### 9. 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.

### 10. Related Parties

The Circuit is part of the South-East District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Cobham Methodist Church, Effingham Methodist Church, Leatherhead Methodist Church, Cornerstone Methodist Church – Horsham & Partridge Green.

Other specific organisations with specific linkage: Cobham United Reformed Church which, together with the Cobham MC, forms the Single Congregation Local Ecumenical Partnership known as the Cobham United Church.

### 11. Risk Management

Risks are identified and monitored periodically and professional advice taken when necessary.

Key risks identified and mitigated during the year:

- **Sustainability of small Circuit** → addressed through merger.
- **Staffing gaps** → interim cover planned by CLT; stationing pursued.
- **Property maintenance** → regular inspections and approved refurbishment projects.
- **Safeguarding compliance** → training delivered; no declarations reported.
- **Financial volatility** → conservative budgeting; reserves monitored; assessment cap/collar introduced.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis.

### 12. 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 Dorking & Horsham 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 Dorking & Horsham 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.

### 13. Reserves policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for

ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses. 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.

### 14. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and Accounts in accordance with Methodist Standing Orders and charity law. They must ensure that:

- Proper accounting records are kept
- Financial statements comply with applicable law
- The charity operates within its purposes

### 15. Approval

This report was approved by the residual trustees of the Dorking & Horsham Circuit on 16th March 2026.

**Signed:**

Rev Tony Cavanagh, Superintendent Minister, Gatwick and Mole Valley Methodist Circuit

**Circuit**
**Accruals Accounts**
**2024-2025**

# THE METHODIST CHURCH

## STANDARD FORM OF ACCOUNTS
## ACCRUALS BASIS
### for the year ended 31 August 2025

| Dorking and Horsham | Circuit |
|---|---|

**Registered Charity - Registration number** | **1135069**

This will apply to all Charities in Scotland and all Charities in England and Wales which are Registered Charities

| South East | **District** | **Circuit No** | **36 / 10** |
|---|---|---|---|

| | |
|---|---|
| **Ministers** | Revd Gavin Hancocks |
| | Revd Daniel Balsdon |
| | Deacon Sarah Pitkeathly |
| | |
| | |
| | |
| | |
| | |
| | |
| **Circuit Stewards** | Carol Stoves |
| | Philip Reeves |
| | David Casey |
| | |
| | |
| | |
| | |
| | |
| | |
| **Circuit Treasurer** | Brian Frogley |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

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

| | Notes to the accounts | General Fund (Unrestricted) £ | Circuit Model Trust (Unrestricted) £ | Designated Funds (Unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Total 2024-2025 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | 2,022 | 1,776 | | **3,798** |
| 2 Income from monetary investments | | 19,971 | - | 433 | | | **20,404** |
| 3 Income from investment properties | 3 | - | | | | | **0** |
| 4 Assessments on Churches | 4 | 180,000 | | | | | **180,000** |
| 5 Lettings - Dorking Christian Centre | | | | 96,931 | | | **96,931** |
| 6 Café Receipts - Dorking Christian Centre | | | | 34,027 | | | **34,027** |
| 7 Capital Receipts | | | 320,000 | | | | **320,000** |
| 8 Grants received - Circuit | 5a | | | | 16,300 | | **16,300** |
| 9 Grants received - Dorking Christian Centre | 5b | | | | 200 | | **200** |
| 10 Other charitable activities | 6 | | | | 75,658 | | **75,658** |
| 11 **Total from charitable activities** | | **199,971** | **320,000** | **133,413** | **93,934** | **-** | **747,317** |
| 12 Other income | 6 | 1,474 | | | | | **1,474** |
| 13 **Total income and endowments** | | **201,445** | **320,000** | **133,413** | **93,934** | **-** | **748,792** |
| **Expenditure** | | | | | | | |
| 14 Grants and donations | 7 | 3,731 | - | | | | **3,731** |
| 15 Salaries and associated costs | 8 | 126,955 | | 490 | 147,158 | | **274,604** |
| 16 Property maintenance and costs | 9 | 15,448 | | 180,270 | 11,844 | | **207,562** |
| 17 Connexional assessment | | 34,796 | | | | | **34,796** |
| 18 District Assessment & Levy | | 8,230 | - | | | | **8,230** |
| 19 Depreciation | | | | | | | **0** |
| 20 Office expenses | 10 | 7,235 | 1,515 | 267 | | | **9,017** |
| 21 Other outgoings | 11 | 3,263 | | 33,105 | 6,031 | | **42,399** |
| 22 **Total charitable expenditure** | | **199,658** | **1,515** | **214,132** | **165,033** | **-** | **580,339** |
| 23 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 24 Gains/(losses) on investment properties | 3 | - | - | - | - | - | - |
| 25 **Net income/(expenditure)** | | **1,787** | **318,485** | **(80,719)** | **(71,100)** | **-** | **168,453** |
| 26 Transfers between funds | 7 | (159,845) | - | 142,898 | 16,947 | - | - |
| 27 Other movements of funds | 7 | 164,500 | (157,830) | (70,058) | 27,558 | - | (35,830) |
| 28 **Net movement in funds** | | **6,442** | **160,655** | **(7,879)** | **(26,595)** | **-** | **132,623** |
| 29 Total funds brought forward | | 3,605,390 | 60,608 | 49,307 | 37,707 | 485 | 3,753,498 |
| **30 Total funds carried forward** | | **3,611,832** | **221,263** | **41,428** | **11,112** | **485** | **3,886,121** |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

## 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 £ | Total 2023-2024 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | 2,007 | 12,509 | | **14,516** |
| 2 Income from monetary investments | | 25,375 | 1,945 | 465 | | | **27,785** |
| 3 Income from investment properties | 3 | - | | | | | **0** |
| 4 Assessments on Churches | 4 | 173,000 | | | | | **173,000** |
| 5 Lettings - Dorking Christian Centre | | | | 88,929 | | | **88,929** |
| 6 Café Receipts - Dorking Christian Centre | | | | 36,086 | | | **36,086** |
| 7 Capital Receipts | | | | | | | **0** |
| 8 Grants received - Circuit | 5a | | | | 16,300 | | **16,300** |
| 9 Grants received - Dorking Christian Centre | 5b | | | | 2,250 | | **2,250** |
| 10 Other charitable activities | 6 | | | | 74,496 | | **74,496** |
| 11 **Total from charitable activities** | | **198,375** | **1,945** | **127,487** | **105,555** | - | **433,362** |
| 12 Other income | | | | | | | **0** |
| 13 **Total income and endowments** | | **198,375** | **1,945** | **127,487** | **105,555** | - | **433,362** |
| **Expenditure** | | | | | | | |
| 14 Grants and donations | 7 | - | 427,280 | | | | **427,280** |
| 15 Salaries and associated costs | 8 | 118,935 | | 2,409 | 137,895 | | **259,239** |
| 16 Property maintenance and costs | 9 | 14,761 | | 47,019 | 2,775 | | **64,555** |
| 17 Connexional assessment | | 31,930 | | | | | **31,930** |
| 18 District Assessment & Levy | | 7,909 | (82,941) | | | | **(75,032)** |
| 19 Depreciation | | | | | | | **0** |
| 20 Office expenses | 10 | 8,140 | 25,000 | 741 | | | **33,881** |
| 21 Other outgoings | 11 | 1,611 | | 27,863 | 5,246 | | **34,720** |
| 22 **Total charitable expenditure** | | **183,286** | **369,339** | **78,032** | **145,916** | - | **776,573** |
| 23 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 24 Gains/(losses) on investment properties | 3 | - | - | - | - | - | - |
| 25 **Net income/(expenditure)** | | **15,089** | **(367,394)** | **49,455** | **(40,361)** | - | **(343,211)** |
| 26 Transfers between funds | 7 | (42,808) | - | 16,933 | 25,875 | - | - |
| 27 Other movements of funds | 7 | 32,004 | (22,000) | (64,404) | 32,400 | - | (22,000) |
| 28 **Net movement in funds** | | **4,285** | **(389,394)** | **1,984** | **17,914** | - | **(365,211)** |
| 29 Total funds brought forward | | 3,601,105 | 450,002 | 47,323 | 19,793 | 485 | 4,118,709 |
| **30 Total funds carried forward** | | **3,605,390** | **60,608** | **49,307** | **37,707** | **485** | **3,753,498** |

Name of Circuit **Dorking and Horsham** **Circuit No 36 / 10**

# Balance Sheet as at 31 August 2025

| | Notes to the Accounts | General Fund (Unrestricted) £ | Circuit Model Trusts (Unrestricted) £ | Designated Funds (Unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Totals 2025 £ | Totals 2024 £ |
|---|---|---|---|---|---|---|---|---|
| **Fixed Assets** | | | | | | | | |
| Circuit Manses & Equipment | | 3,544,629 | | | | | 3,544,629 | 3,544,629 |
| Investment properties | | | | | | | 0 | 0 |
| Investments | | | | | | 485 | 485 | 485 |
| ***Total fixed assets*** | | **3,544,629** | **0** | **0** | **0** | **485** | **3,545,114** | **3,545,114** |
| **Current Assets** | | | | | | | | |
| Debtors | BS1 | 27,402 | | | | | 27,402 | 11,968 |
| Loans by the Circuit | | | | | | | 0 | 0 |
| Investments with TMCP | | | 221,263 | | | | 221,263 | 60,607 |
| Central Finance Board Deposits | BS2 | 126,303 | | 12,591 | 18,226 | | 157,120 | 142,622 |
| Cash at Bank and in hand | | 11,051 | | 28,837 | 10,465 | | 50,353 | 71,238 |
| ***Total current assets*** | | **164,756** | **221,263** | **41,428** | **28,691** | **0** | **456,138** | **286,436** |
| **Current liabilities** | | | | | | | | |
| Creditors (due in under 1 year) | BS2 | 97,553 | | | 17,579 | | 115,131 | 78,052 |
| Grants payable within 1 year | BS2 | 0 | 0 | | | | 0 | 0 |
| ***Total current liabilities*** | | **97,553** | **0** | **0** | **17,579** | **0** | **115,131** | **78,052** |
| ***Net current assets/liabilities*** | | **67,204** | **221,263** | **41,428** | **11,112** | **0** | **341,007** | **208,383** |
| ***Total assets less current liabilities*** | | **3,611,833** | **221,263** | **41,428** | **11,112** | **485** | **3,886,120** | **3,753,497** |
| **Long term liabilities (due after more than one year)** | | | | | | | | |
| Grants payable after 1 year | BS2 | 0 | | | | | **0** | 0 |
| Loans to the Circuit | | | | | | | **0** | 0 |
| | | | | | | | **0** | 0 |
| ***Net assets*** | | **3,611,833** | **221,263** | **41,428** | **11,112** | **485** | **3,886,120** | **3,753,497** |
| **Funds of the Circuit** | | | | | | | | |
| General Fund (Unrestricted) | | 3,611,833 | | | | | 3,611,833 | 3,605,391 |
| Circuit Model Trust Fund (Unrestricted) | | | 221,263 | | | | 221,263 | 60,607 |
| Designated Funds (Unrestricted) | | | | 41,428 | | | 41,428 | 49,307 |
| ***Total Unrestricted Funds*** | | | | | | | **3,874,523** | **3,715,305** |
| Restricted Funds | | | | | **11,112** | | 11,112 | **37,707** |
| Endowment Funds | | | | | | **485** | 485 | **485** |
| ***Total Funds*** | | **3,611,833** | **221,263** | **41,428** | **11,112** | **485** | **3,886,120** | **3,753,497** |

Signed

Circuit Treasurer

## Notes to the Accounts

## 1 Basis of accounting and accounting policies

### i Accounting standard

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

### ii Public benefit entity

The Dorking and Horsham Methodist 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 are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activites.

### iv Content

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

### v FRS 102 SORP 2015

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

### vi Going concern

Based on the monetary assets and human resources available at 31 August 2025, the trustees believe that the Circuit is a going concern.

### vii Consolidation

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

### viii Income recognition

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

Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds". These transactions are not reflected in the SOFA because they are the income of the Connexion. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS 102).

In accordance with the Charities SORP (FRS 102), 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

Expenditure 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.

## x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year and from existing funds the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

## 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 property comprising the three manses is shown in the accounts at 2015 deemed values, which comprised the insurance rebuild costs at that time and an estimated land component value of £183,000. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.
The Dorking Christian Centre became the responsibility of the Circuit at 1st September 2021 at a deemed value of £2,514,629 comprising the insurance rebuild costs and an estimated land value of £345,000 and demolition costs of £50,000.
The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

## xiii Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, a market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

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

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

## xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by The Methodist Church. These are detailed in Note 12 below.

## xvi Funds

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

## xvii Endowment funds

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for endowment funds. The income may be restricted or unrestricted depending upon the terms of the endowment.

## xviii 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 Circuit. 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 seek to tax these receipts in the hands of ministers.

## xix Transition to FRS 102

The transition date as defined by FRS 102 was 1 September 2015.

## 2 Glossary of terms

**Church**: a group of members from fewer than 10 to more than 300

**Circuit**: a group of Methodist Churches near each other, typically between 10 and 30

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

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

**District**: a group of contiguous Circuits, usually between 15 and 30

**FRS**: Financial Reporting Standard

**HMRC**: His Majesty's Revenue and Customs

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

**MMPS**: Methodist Ministers' Pension Scheme

**Pensions Trust**: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees

**Presbyters (including Superintendent)**: Probationer or Ordained Methodist Ministers and/or Deacons 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

## 3 Investment Property

All three manses in the Circuit are now being used by the ministerial team and their families.

## 4 Assessments on Churches

The Circuit comprises of 4 churches (3 Methodist Churches and 1 URC/Methodist Church SCLEP) 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 (including support granted to various mission projects that is not drawn from the Circuit Model Trust Fund) from this Assessment.

The contribution from each church is determined annually by the Circuit using a formulaic method which takes account of the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses). Assessments on Churches are quarterly in advance (except Cobham UC who pay monthly in advance) and are treated as pre-payments on a receivable basis.

The Dorking Christian Centre, that had been managed by the Dorking Methodist Church, is now the Circuit's responsibility and their financial activities have been incorporated into these Circuit accounts. They also pay a monthly amount as their contribution to the running costs of the Circuit

## 5 Grants Receivable

| a. Grants Received Directly by Circuit | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2024 |
|---|---|---|---|---|---|
| | | | | | |
| *Dorking Christian Centre - Cook* | | | | | |
| Mole Valley DC | | | 16,300 | 16,300 | 16,300 |
| | | | | | |
| **Totals** | - | - | 16,300 | 16,300 | 16,300 |

| b. Grants Received by Dorking Christian Centre | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2024 |
|---|---|---|---|---|---|
| | | | | | |
| *Dorking Christian Centre - Parish Nurse* | | | | | |
| Cinnamon Network Trust | | | - | - | 2,000 |
| | | | | | |
| *Dorking Christian Centre - Warm Spaces* | | | | | |
| Surrey County Council | | | 200 | 200 | 250 |
| | | | | | |
| **Totals** | - | - | 200 | 200 | 2,250 |

## 6 Other Income

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2024 |
|---|---|---|---|---|---|
| | | | | | |
| *Leatherhead Family & Children's Worker* | | | | | |
| Leatherhead MC | | | 36,169 | 36,169 | 33,438 |
| | | | | | |
| *Circuit / Cornerstone MC Administrator* | | | | | |
| Cornerstone MC | | | 4,026 | 4,026 | 3,659 |
| | | | | | |
| *St Andrews Chapel Administrator* | | | | | |
| Cornerstone MC | | | 5,370 | 5,370 | 4,876 |
| | | | | | |
| *St Andrews Chapel Caretaker / Cleaner* | | | | | |
| Cornerstone MC | | | 4,800 | 4,800 | 4,736 |
| | | | | | |
| *Community Resilience Lay Worker* | | | | | |
| Cornerstone MC | | | 4,430 | 4,430 | 9,591 |
| | | | | | |
| *St Andrews Chapel Centre Manager* | | | | | |
| Cornerstone MC | | | 9,444 | 9,444 | 7,894 |
| | | | | | |
| *Leatherhead Administrator* | | | | | |
| Leatherhead MC | | | 9,054 | 9,054 | 8,378 |
| | | | | | |
| Donations received for leaving gifts | 1,474 | | | | |
| | | | | | |
| *Various Restricted Funds received by the Dorking Christian Centre* | | | 2,365 | 2,365 | 1,924 |
| | | | | | |
| | | | | | |
| **Totals** | 1,474 | - | 75,658 | 75,658 | 74,496 |

## 7 Grants and Donations

On 1st September 2023 the Methodist Churches at London Road Horsham, St Andrews Roffey and Partridge Green were merged into one church and collectively known as Cornerstone Methodist Church.

Most projects are run by the churches but the corresponding lay workers are employed by the Circuit and these grants are shown as internal transfers from the General Fund.

| | General Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| | | | | | |
| Dorking Christian Centre Chaplain | - | 12,921 | - | 12,921 | - |
| Circuit Administrator | | 4,026 | - | 4,026 | - |
| | | - | - | - | - |
| Donations for leaving gifts etc | | 3,731 | 3,731 | | |
| **Totals** | - | 20,678 | 3,731 | 16,947 | - |

| | Circuit Model Trust Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| | | | | | |
| | - | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | - | - | - | - | - |

There are three Designated Funds for manse repairs, general training and unused ministerial allowances (see Note 8 below). Transfers were made

| | Transfers | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Grant funding from General Fund | (16,947) | - | - | 16,947 |
| Grant funding from CMTF | - | - | - | - |
| | | - | - | - |
| Manse repairs | (140,730) | - | 140,730 | - |
| General training | (1,677) | - | 1,677 | - |
| Ministerial allowances | (490) | - | 490 | - |
| | | | | |
| **Totals** | (159,845) | - | 142,898 | 16,947 |

| | Other Movements of Funds | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| | | - | - | - |
| Provision for Stipend Support 2025-2026 | | (57,830) | | - |
| Release Stipend Provision for 2024-2025 | 22,000 | - | | |
| Assessment - Dorking Christian Centre | 35,000 | | (35,000) | |
| Salaries - Dorking Christian Centre | | | (35,000) | 35,000 |
| DCC Shortfall on Parish Nurse | | | (58) | 58 |
| Budget for Refurbishment of Ryecroft Drive ma | 100,000 | (100,000) | | |
| | | | | |
| | | | | |
| Closure of Lay Pastor fund | 7,500 | | | (7,500) |
| | | | | |
| **Totals** | 164,500 | (157,830) | (70,058) | 27,558 |

The Circuit welcomed a new Presbyter on 1st September 2023 to serve the northern part of the circuit for two thirds of his time and he is also the Assistant Chair for the Central zone of the District for one third of his time for which the Circuit receives a reimbusement from South East District for one third of his stipend plus other costs. This is treated as a reduction of the Stipend expenditure and not income.

## 8 Salaries and associated costs

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| | (3 Full time Presbyters) | | | (1 Full time and 9 part time lay employees) | |
| Stipends / salaries | 86,443 | - | - | 133,331 | 219,774 |
| National Insurance Contributions | 10,045 | - | - | 8,722 | 18,767 |
| Pensions | 16,776 | - | - | 5,106 | 21,882 |
| Ministerial travel | 8,218 | - | - | - | 8,218 |
| Ministerial allowances | - | - | 490 | - | 490 |
| Other ministerial expenses | - | - | - | - | - |
| Removal costs | 5,473 | - | - | - | 5,473 |
| | - | - | - | | - |
| | | | | | - |
| **Totals** | 126,955 | - | 490 | 147,158 | 274,604 |

Ministerial allowances to cover books and training costs are provided in the sum of up to £350 each year for each Presbyter. Any unused sums up to £350 for each Presbyter are carried forward to future years.

### Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme.

The Circuit's lay employees have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contributions scheme.

### Payments to trustees

Payments to Presbyteral trustees are shown in the table above. Non-Presbyteral trustees receive no travel expenses and no other expense payments in the exercise of their duties save for reimbursement of costs incurred on behalf of the Circuit for specific projects or events (primarily manse repairs and maintenance).

## 9 Property maintenance and costs

The Circuit is Managing Trustee for 3 manses, all of which are occupied by ministers stationed in the Circuit. The Circuit insures all the manses and the Circuit is responsible for the payment of Council Tax, Utilities and Water charges.
The cost of ongoing maintenance, repairs and improvements to all the properties is funded through a Designated Manse Fund and a transfer of £15,000 pa is made from the General Fund. The level of transfer is reviewed by the trustees each year.

The Circuit pays for the quinquennial structural surveys on each manse and each church in the Circuit.

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Property maintenance | | | | | |
| *Leatherhead* | - | - | 22,484 | - | 22,484 |
| *Ryecroft Drive, Horsham* | - | - | 113,825 | - | 113,825 |
| *Butlers Road, Horsham* | - | - | 3,231 | - | 3,231 |
| *Cobham* | - | - | 1,150 | - | 1,150 |
| *Dorking Christian Centre* | | | 480 | | 480 |
| Insurance | 3,486 | - | - | - | 3,486 |
| Council Tax | 9,358 | - | - | - | 9,358 |
| Water Rates | 1,404 | - | - | - | 1,404 |
| Structural surveys | 1,200 | - | - | - | 1,200 |
| | | | | | |
| Dorking Christian Centre | | | | | - |
| *Repairs & Maintenance* | | | | 11,844 | 11,844 |
| *Refurbishment* | | | 14,090 | | 14,090 |
| *Utilities - Gas/Elec/Water/Phone* | | | 20,500 | | 20,500 |
| *Insurance & Licences* | | | 4,509 | | 4,509 |
| | | | | | |
| | | | | | |
| **Totals** | 15,448 | - | 180,270 | 11,844 | 207,562 |

## 10 Office expenses

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Phones and internet | 2,189 | - | - | - | 2,189 |
| Printing, office supplies etc | 2,520 | - | - | - | 2,520 |
| Employment administration costs | 1,919 | - | - | - | 1,919 |
| Charitable donation for Independent Examination | 350 | - | - | - | 350 |
| Bank charges | 60 | - | - | - | 60 |
| Admin costs for monetary investments | 197 | | | | 197 |
| District Advance Fund levy | - | 1,515 | - | - | 1,515 |
| Dorking Christian Centre - Office costs | | | 267 | | 267 |
| | - | | - | - | - |
| | | | | | - |
| **Totals** | 7,235 | 1,515 | 267 | - | 9,017 |

The employment administration costs relate to the charge made by the central payroll bureau of the Methodist Church which the Circuit uses for paying its lay employees. This figure also includes the Circuit's share of the Apprenticeship Levy payable by the Methodist Church.

The trust administration charge is levied by TMCP for investing the Circuit Model Trust Fund.

## 11 Other outgoings

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Lay employment expenses and costs | - | - | - | - | - |
| Supernumerary fees and other travel costs | 1,789 | - | - | - | 1,789 |
| Training | - | - | 1,677 | - | 1,677 |
| Balance on Comm Res Fund to CMC | | | | 5,246 | 5,246 |
| Leaving gift from donations received | 1,474 | | | | 1,474 |
| | | | | | |
| ***Dorking Christian Centre*** | | | | | - |
| Café / Servery Costs | | | 14,567 | | 14,567 |
| Cleaning | | | 14,551 | | 14,551 |
| Other costs | | | 2,309 | 728 | 3,037 |
| Parish Nurse - equipment | | | | 57 | 57 |
| | | | | | - |
| **Totals** | 3,263 | - | 33,105 | 6,031 | 42,399 |

Various of the lay employees incur costs which are payable from the Restricted Funds held by the Circuit instead of by the churches where their work is based. This includes the cost of providing holiday and sickness cover for the cook at the Dorking Christian Centre.

The Circuit meets the travel costs of all non-stipendiary Ministers and Local Preachers preaching at Circuit churches and the cost of preaching fees payable to Supernumerary Ministers.

## 12 Methodist Connexional Funds

The monies shown below are passed to the Circuit by churches and their members for various Connexional Funds as set out in Note 1 (xv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

| | 2024-2025 | 2023-2024 |
|---|---|---|
| **Balance brought forward from last year** | 0.00 | 0.00 |
| Offerings/Gifts - received for Methodist Connexional Funds | 3,047.15 | 56.00 |
| Offerings/Gifts - passed to Methodist Connexional Funds | 3,047.15 | 56.00 |
| **Balance carried forward** | 0 | 0.00 |

## BS1 Debtors

Deductions are made from Circuit monies in August in respect of stipends due for the month of September after the end of the accounting year. These are shown as debtors in the balance sheet.

## BS2 Analysis of current assets and liabilities and provisions

Circuit churches pay their Assessments in August for the coming financial year, along with their contributions towards the costs of some of the lay employees during the coming year. A transfer has also been made from the Circuit Model Trust Fund during August in respect of the grants and donations agreed for the coming year. These payments and transfers are analysed below into the various funds along with the liabilities and provisions.

| | Designated fund balances |
|---|---|
| Manse repair fund | 3 |
| Ministerial allowances | 1,400 |
| Training fund | 1,500 |
| Dorking Christian Centre | 38,525 |
| | |
| Total | 41,428 |

| Restricted Funds | Lay employee fund balances | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| | | | | |
| Circuit / Cornerstone Administrator | 14 | 1,119 | - | 1,119 |
| Community Resilience Lay Worker | - | - | | - |
| Dorking Christian Centre Chaplain (Fund clos | - | - | | - |
| Dorking Christian Centre Cook | 242 | - | - | - |
| Dorking Christian Centre Managers | 115 | - | - | - |
| Dorking Christian Centre - Parish Nurse | 19 | - | - | - |
| Lay Pastor (Fund closed) | - | - | | - |
| Leatherhead Administrator | 3 | 2,336 | | 2,336 |
| Leatherhead Y & CW | 2 | 9,170 | | 9,170 |
| St Andrews Chapel Administrator | 0 | 1,320 | | 1,320 |
| St Andrews Chapel Centre Mgr / Mission | 250 | 2,434 | - | 2,434 |
| St Andrews Chapel Caretaker / Cleaner | 3 | 1,200 | - | 1,200 |
| Sub Total: | 647 | 17,579 | - | 17,579 |
| | | | - | - |
| Dorking Christian Centre Restricted Fund balances | 10,465 | - | - | - |
| | | | - | - |
| | - | | - | - |
| Totals | 11,112 | 17,579 | - | 17,579 |

| General Funds | Fund balance | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| | | | | |
| Balance of CFB deposits | 18,140 | - | - | - |
| Circuit Assessment | - | 39,723 | - | 39,723 |
| Stipend costs | - | - | 57,830 | 57,830 |
| | | | | |
| Totals | 18,140 | 39,723 | 57,830 | 97,553 |

# DECLARATIONS

## Treasurer

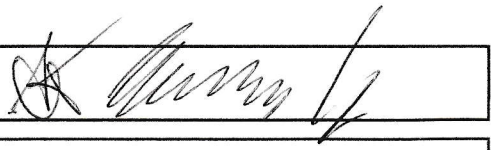
I confirm that I have prepared these accruals-based accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

| | | | |
|---|---|---|---|
| Signature of Treasurer | | Date | 28-Feb-26 |
| Name | Brian Frogley | | |
| Address | 9 Ramsey Close, Horsham, West Sussex RH12 5AF | | |

## Presentation to the Circuit Trustees for approval.

I confirm that the Accounts have been presented to the Circuit Trustees on **16-Mar-26**

and were approved.

| | |
|---|---|
| Signature of the Circuit Superintendent |  |
| Name of the Circuit Superintendent | Revd Antony Cavanagh |
| Date | 23-Mar-26 |

---

## Independent Examiner's Report to the Trustees of the

**Dorking and Horsham** **Circuit**

The Circuit's Trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The Trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met; or

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

(3) I have/~~have not~~* 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.

Name: TONY CANVIN

Signature: [signature]

Relevant Professional qualification or body:

Address: 33, KINGMERE, SOUTH TERRACE, LITTLEHAMPTON WEST SUSSEX, BN17 5LD

Date: 3 MARCH 2026

**DORKING AND HORSHAM METHODIST CIRCUIT**

England & Wales - Charity number 1135069

# Accounts

**Dorking & Horsham Circuit**

**TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 AUGUST 2024***

## Introduction

Welcome to the Annual Trustees' Report for the Dorking & Horsham Methodist Circuit. We are part of the Methodist Church of Great Britain and as such our main aim is to share the Christian Faith in our specific communities seeking to bring people into a vital and living relationship with God in Jesus Christ. What follows seeks to show how we go about that endeavour in partnership with the Churches that make up the Circuit along with other partners in the villages and towns in which we find ourselves. In all this we seek to be agents of transformation and change, bringing healing and hope into people's lives and the communities we serve.

## Aims and organisation

### Circuit Mission Policy - *September 2023*

Guided by the Holy Spirit, the Circuit seeks to:

- encourage, support and challenge the clergy, lay workers and congregations in its care.
- promote and resource mission in the most appropriate way for each individual mission context.
- use our available resources wisely, and seek other funding and partnerships to enable lay and ordained to work collaboratively in serving the local community and frontline mission.
- take up opportunities for working in new and creative ways whenever possible, actively seeking to work in partnerships wherever possible.
- empower, equip and enable lay and ordained leadership at circuit and local level.

More specifically our aims are to:

- Establish a more effective communications network between the Churches within the Circuit and the wider community in which the Circuit finds itself.
- Establish a stronger Circuit identity by regularly worshipping together as a Circuit.
- To explore with neighbouring Circuits what opportunities for growth might be provided in reshaping Circuit boundaries.
- Adopt the work of the Dorking Christian Centre as a common project, recognising its position in the heart of our Circuit and its unique model of community support. Seek actively to support it with practical help and our prayers.
- Encourage the sharing of resources, human, creative, and material more effectively, enabling a wider spread of such resources and encouraging greater Circuit engagement.
- Use the CLT as a pro-active vehicle of change, seeking constructive engagement with Local Church Leadership Teams.
- Working with other churches in Dorking in establishing a Fresh Expression of Church in the town.

The Circuit Meeting, with the Circuit Leadership Team's guidance, undertakes to achieve these aims, seeking to complete them within the next five years.

## Dorking & Horsham Circuit

### Review of the year

Through its ministers, lay employees and church members, the Circuit has provided leadership, pastoral care, Christian teaching and worship and administrative support for its constituent churches, projects and the communities with which they are connected.

The year under review began with the arrival of the Revd Dan Balsdon taking up his appointment to the Leatherhead & Effingham Methodist Churches and the Cobham United Church. From a staffing perspective the Circuit began exploring ways in which we could support Revd Balsdon in his work, which was 66% in the Circuit and 33% in the District as an Assistant District Chair, by providing Lay Pastoral Support. However, that provision proved very difficult to provide and so we began to explore other options. It became clear that an opportunity was presenting itself to shape a bigger appointment resulting in the creation of a Diaconal appointment to the Dorking Christian Centre and the Cobham United Church which we would enter the 2025 Stationing Round to fill in the autumn of 2025.

The other significant development in this year was the decision to explore a possible merger with our neighbouring Circuit, the Redhill & East Grinstead Circuit. Conversations were held between the two Circuit Leadership Teams culminating in a joint Away Day in the Spring of 2024 at which it was agreed we would explore a possible merger in earnest in the coming Connexional Year.

The Circuit supports a variety of projects and services for which lay employees have been necessary. The Circuit Leadership Team have been tasked with ensuring that each project continues to support the mission aims of the Circuit and wider Methodist Church.

Training and advice is regularly given on Safeguarding. Opportunities offered by the District and Connexional Discipleship & Ministries Learning Network are advertised and taken up where appropriate, in addition to training received from other organisations.

The CLT meet regularly to ensure the effective management of the Circuit, as well as praying together as we seek God's guidance for the future.

### Income trends

Circuit Income is primarily drawn from the Assessment paid by the Circuit churches. The Circuit also receives interest on its deposits at the Central Finance Board and at the Trustees for Methodist Church Purposes.

Other income mostly relates to payments from the Circuit churches and external sources to support the employment costs of the lay employees for the various mission projects around the Circuit.

### Expenditure Trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Other employment costs have increased following reviews of their salaries when compared to the Living Wage from time to time.

17.7% of the 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.

Other expenditure includes maintenance and repair of the Circuit Manses with further significant expenditure to be made in 2024 – 2025 on the Ryecroft Drive, Horsham manse.

## Fund Balances

As at 31st August 2024 the net current assets of the Circuit Unrestricted Funds were £60,762 giving approximately 2.75 months cover for Expenditure from the Unrestricted Funds.

## Plans for 2024 / 2025

We start this new financial year with the Circuit in Stationing and seeking a full time Presbyter acting as Superintendent of the Circuit as our present Superintendent will be 'sitting down' on 31st August 2025.
Additionally we will be seeking the appointment of a full time Deacon to assist the Presbyter with pastoral responsibility for Cobham United Church. The Deacon would also have pastoral responsibility for the Dorking Christian Centre, a Circuit owned community centre.

During this new year we will continue our discussions with the neighbouring Circuit, the Redhill and East Grinstead Circuit with a view to merging with effect from 1st September 2025.

Assessments for the year are set at 4.88% higher than for 2023 / 2024

Stipend costs will rise by 6.81% from 1st September 2025 but this is offset by a reduction in the percentage contributed by the Circuit to the Methodist Ministers Pension Scheme (MMPS) from 26.9% down to 20%.

As we progress through this year we will be formulating plans to carry out an extensive refurbishment of the Ryecroft Drive, Horsham manse before we welcome a new Superintendent into the property in September 2025.

## Trustee's Annual Report on Finance and Governance

### Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: **Dorking & Horsham Methodist Circuit**

Registration Charity Number: 1135069

Date of registration 22nd March 2010

Main communication address: 23 Ryecroft Drive, Horsham, West Sussex RH12 2AW

The members of the Dorking & Horsham 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.

## Dorking & Horsham Circuit

### Circuit Ministers and officers

| | |
|---|---|
| Active Circuit Ministers | Rev Gavin Hancocks<br>Rev Dan Balsdon<br>Deacon Sarah Pitkeathly<br>Rev David Pitkeathly – Dorking Christian Centre Chaplain P/T |
| Circuit Lay Workers | Mrs Susan Halliday<br>Mr Nicholas Joyce<br>Mrs Louise Hollands<br>Mrs Janette Masters<br>Ms Vikki Mead<br>Mrs Carol Stoves<br>Mr David Wrighton |
| Circuit Stewards | Mr Brian Frogley<br>Mrs Carol Stoves(Snr)<br>Mr Philip Reeves<br>Mr Les Prescott |
| Principal Officer: | Mr Brian Frogley acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year. |
| Independent Examiner: | Mr Tony Canvin. 33 Kingmere, South Terrace, Littlehampton, West Sussex BN17 5LD |
| Investment Bankers: | Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes |

### Aims and organisation

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, 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 and the Circuit Property Secretary.

### 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 South-East District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Cobham Methodist Church, Effingham Methodist Church, Leatherhead Methodist Church, Cornerstone Methodist Church – Horsham & Partridge Green.

Other specific organisations with specific linkage: Cobham United Reformed Church which, together with the Cobham MC, forms the Single Congregation Local Ecumenical Partnership known as the Cobham United Church.

### Risk Management

Risks are identified and monitored periodically and professional advice taken when necessary.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis.

### 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 Dorking & Horsham 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 Dorking & Horsham 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 two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses. 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.

**Dorking & Horsham Circuit**

Appendix A

CIRCUIT MEETING MEMBERSHIP

| | |
|---|---|
| MINISTERS | Rev Gavin Hancocks |
| | Rev Dan Balsdon |
| | Deacon Sarah Pitkeathly |
| | Rev David Pitkeathly |
| SUPERNUMERARY MINISTERS | Rev Sue Conroy |
| CIRCUIT STEWARDS | Mr Brian Frogley |
| | Mrs Carol Stoves |
| | Mr Philip Reeves |
| | Mr Les Prescott |
| CIRCUIT MEETING SECRETARY | Mrs Carolyn King |
| CIRCUIT SAFEGUARDING OFFICER | Mr Nicolas Joyce |
| CIRCUIT PROPERTY STEWARD | Mr Philip Reeves |
| CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES | Mrs Jay Dunning |
| | Mr Robert Pitt |
| TRINITY SCHOOL GOVERNOR | Mrs Gill Walker |

CIRCUIT CHURCH REPRESENTATIVES

| | |
|---|---|
| Cobham United Church: | Mr Brian Manners |
| | Mrs Helen Pattison |
| Effingham Methodist Church: | Mrs Rhona Elliott |
| | Mr David Putland |
| | Mrs Gillian Walker |
| Leatherhead Methodist Church: | Mr Andrew Foster |
| | Mr Tim Hall |
| | Mr Nicholas Joyce |
| | Mr Ron Shaw |
| Cornerstone Methodist Church: | Mr David Randell |
| | Mr John Dale |
| | Mrs Teresa Thomson |
| | Mr Fred King |
| | Ms Christine Lawley |

Circuit
Accruals Accounts
2023-2024

# THE METHODIST CHURCH

## STANDARD FORM OF ACCOUNTS
## ACCRUALS BASIS
### for the year ended 31 August 2024

| Dorking and Horsham | Circuit |
|---|---|

**Registered Charity - Registration number** 1135069

This will apply to all Charities in Scotland and all Charities in England and Wales which are Registered Charities

| South East | **District** | **Circuit No** 36 / 10 |
|---|---|---|

| | |
|---|---|
| **Ministers** | Rev Gavin Hancocks |
| | Revd Dan Balsdon |
| | Deacon Sarah Pitkeathly |
| **Circuit Stewards** | Carol Stoves |
| | Philip Reeves |
| | Les Prescott |
| **Circuit Treasurer** | Brian Frogley |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

## 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 £ | Total 2023-2024 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | 2,007 | 12,509 | | **14,516** |
| 2 Income from monetary investments | | 25,375 | 1,945 | 465 | | | **27,785** |
| 3 Income from investment properties | 3 | - | | | | | **0** |
| 4 Assessments on Churches | 4 | 173,000 | | | | | **173,000** |
| 5 Lettings - Dorking Christian Centre | | | | 88,929 | | | **88,929** |
| 6 Café Receipts - Dorking Christian Centre | | | | 36,086 | | | **36,086** |
| 7 Capital Receipts | | | | | | | **0** |
| 8 Grants received - Circuit | 5a | | | | 16,300 | | **16,300** |
| 9 Grants received - Dorking Christian Centre | 5b | | | | 2,250 | | **2,250** |
| 10 Other charitable activities | 6 | | | | 74,496 | | **74,496** |
| 11 **Total from charitable activities** | | **198,375** | **1,945** | **127,487** | **105,555** | - | **433,362** |
| 12 Other income | | | | | | | **0** |
| 13 **Total income and endowments** | | **198,375** | **1,945** | **127,487** | **105,555** | - | **433,362** |
| **Expenditure** | | | | | | | |
| 14 Grants and donations | 7 | - | 427,280 | | | | **427,280** |
| 15 Salaries and associated costs | 8 | 118,935 | | 2,409 | 137,895 | | **259,239** |
| 16 Property maintenance and costs | 9 | 14,761 | | 47,019 | 2,775 | | **64,555** |
| 17 Connexional assessment | | 31,930 | | | | | **31,930** |
| 18 District Assessment & Levy | | 7,909 | (82,941) | | | | **-75,032** |
| 19 URC M & M Contribution | | | | | | | **0** |
| 20 Depreciation | | | | | | | **0** |
| 21 Office expenses | 10 | 8,140 | 25,000 | 741 | | | **33,881** |
| 22 Other outgoings | 11 | 1,611 | | 27,863 | 5,246 | | **34,720** |
| 23 **Total charitable expenditure** | | **183,286** | **369,339** | **78,032** | **145,916** | - | **776,573** |
| 24 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 25 Gains/(losses) on investment properties | 3 | - | - | - | - | - | - |
| 26 **Net income/(expenditure)** | | **15,089** | **(367,395)** | **49,455** | **(40,361)** | - | **(343,211)** |
| 27 Transfers between funds | 7 | (42,808) | - | 16,933 | 25,875 | - | - |
| 28 Other Movements of Funds | 7 | 32,004 | (22,000) | (64,404) | 32,400 | - | (22,000) |
| 29 **Net movement in funds** | | **4,285** | **(389,395)** | **1,984** | **17,914** | - | **(365,211)** |
| 30 Total funds brought forward | | 3,601,105 | 450,002 | 47,323 | 19,793 | 485 | 4,118,709 |
| **31 Total funds carried forward** | | **3,605,390** | **60,607** | **49,307** | **37,707** | **485** | **3,753,496** |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

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

| | Notes to the previous accounts | General Fund (Unrestricted) £ | Circuit Model Trust (Unrestricted) £ | Designated Funds (Unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Total 2022-2023 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | 56,760 | | 2,452 | | | **59,212** |
| 2 Income from monetary investments | | 18,883 | - | 296 | | | **19,179** |
| 3 Income from investment properties | | - | | | | | **0** |
| 4 Assessments on Churches | 4 | 156,000 | | | | | **156,000** |
| 5 Lettings - Dorking Christian Centre | | | | 77,086 | | | **77,086** |
| 6 Capital Receipts | | | | | | | **0** |
| 7 Grants received | 5 | | | | 16,300 | | **16,300** |
| 8 Other charitable activities | 6 | | | 37,046 | 53,314 | | **90,361** |
| 9 **Total from charitable activities** | | **231,643** | **-** | **116,880** | **69,614** | **-** | **418,137** |
| 10 Other income | | | | | | | **0** |
| 11 **Total income and endowments** | | **231,643** | **-** | **116,880** | **69,614** | **-** | **418,137** |
| **Expenditure** | | | | | | | |
| 12 Grants and donations | 7 | - | - | | | | **0** |
| 13 Salaries and associated costs | 8 | 107,801 | | 850 | 125,796 | | **234,447** |
| 14 Property maintenance and costs | 9 | 23,006 | | 93,735 | 12,167 | | **128,908** |
| 15 Connexional assessment | | 32,517 | | | | | **32,517** |
| 16 District Assessment & Levy | | 9,418 | - | | | | **9,418** |
| 17 URC M & M Contribution | | 17,512 | | | | | **17,512** |
| 18 Depreciation | | | | | | | **0** |
| 19 Office expenses | 10 | 8,766 | 28,037 | 783 | | | **37,585** |
| 20 Other outgoings | 11 | 1,040 | | 22,604 | 8,141 | | **21,786** |
| 21 **Total charitable expenditure** | | **200,060** | **28,037** | **117,972** | **146,104** | **-** | **492,172** |
| 22 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 23 Gains/(losses) on investment properties | | - | - | - | - | - | - |
| 24 **Net income/(expenditure)** | | **31,583** | **(28,037)** | **(1,092)** | **(76,490)** | **-** | **(74,035)** |
| 25 Transfers between funds | 7 | (94,850) | (12,450) | 73,870 | 33,430 | - | - |
| 26 Other Movements of Funds | 7, 12 | 73,950 | - | - | - | - | 73,950 |
| 27 Reallocation of Dorking Christian Centre Funds | | 12,833 | | (57,732) | 44,899 | | - |
| 28 **Net movement in funds** | | **23,516** | **(40,487)** | **15,046** | **1,839** | **-** | **(85)** |
| 29 Total funds brought forward | | 3,577,589 | 490,489 | 32,277 | 17,954 | 485 | 4,118,794 |
| **30 Total funds carried forward** | | **3,601,105** | **450,002** | **47,323** | **19,793** | **485** | **4,118,709** |

Name of Circuit **Dorking and Horsham** **Circuit No 36 / 10**

# 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 2024 £ | Totals 2023 £ |
|---|---|---|---|---|---|---|---|---|
| **Fixed Assets** | | | | | | | | |
| Circuit Manses & Equipment | | 3,544,629 | | | | | 3,544,629 | 3,544,629 |
| Investment properties | | | | | | | 0 | 0 |
| Investments | | | | | | 485 | 485 | 485 |
| ***Total fixed assets*** | | **3,544,629** | **0** | **0** | **0** | **485** | **3,545,114** | **3,545,114** |
| **Current Assets** | | | | | | | | |
| Debtors | BS1 | 10,651 | | | 1,317 | | 11,968 | 12,845 |
| Loans by the Circuit | | | | | | | 0 | 0 |
| Investments with TMCP | | | 60,607 | | | | 60,607 | 450,002 |
| Central Finance Board Deposits | BS2 | 100,794 | | 12,611 | 29,217 | | 142,622 | 104,673 |
| Cash at Bank and in hand | | 11,167 | | 36,696 | 23,375 | | 71,238 | 61,425 |
| ***Total current assets*** | | **122,612** | **60,607** | **49,307** | **53,909** | **0** | **286,436** | **628,946** |
| **Current liabilities** | | | | | | | | |
| Creditors (due in under 1 year) | BS2 | 61,851 | | | 16,202 | | 78,052 | 55,351 |
| Grants payable within 1 year | BS2 | 0 | 0 | | | | 0 | 0 |
| ***Total current liabilities*** | | **61,851** | **0** | **0** | **16,202** | **0** | **78,052** | **55,351** |
| ***Net current assets/liabilities*** | | **60,762** | **60,607** | **49,307** | **37,707** | **0** | **208,383** | **573,595** |
| ***Total assets less current liabilities*** | | **3,605,391** | **60,607** | **49,307** | **37,707** | **485** | **3,753,497** | **4,118,708** |
| **Long term liabilities (due after more than one year)** | | | | | | | | |
| Grants payable after 1 year | BS2 | 0 | | | | | 0 | 0 |
| Loans to the Circuit | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| ***Net assets*** | | **3,605,391** | **60,607** | **49,307** | **37,707** | **485** | **3,753,497** | **4,118,708** |
| **Funds of the Circuit** | | | | | | | | |
| General Fund (Unrestricted) | | 3,605,391 | | | | | 3,605,391 | 3,601,106 |
| Circuit Model Trust Fund (Unrestricted) | | | 60,607 | | | | 60,607 | 450,002 |
| Designated Funds (Unrestricted) | | | | 49,307 | | | 49,307 | 47,323 |
| ***Total Unrestricted Funds*** | | | | | | | **3,715,305** | **4,098,431** |
| Restricted Funds | | | | | **37,707** | | 37,707 | **19,793** |
| Endowment Funds | | | | | | **485** | 485 | **485** |
| ***Total Funds*** | | **3,605,391** | **60,607** | **49,307** | **37,707** | **485** | **3,753,497** | **4,118,709** |

Signed

Circuit Treasurer

## Notes to the Accounts

## 1 Basis of accounting and accounting policies

### i Accounting standard

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

### ii Public benefit entity

The Dorking and Horsham Methodist 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 are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activites.

### iv Content

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

### v FRS 102 SORP 2015

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

### vi Going concern

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

### vii Consolidation

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

## viii Income recognition

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

Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds". These transactions are not reflected in the SOFA because they are the income of the Connexion. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS 102).

In accordance with the Charities SORP (FRS 102), 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

Expenditure 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.

## x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year and from existing funds the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

## 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 property comprising the three manses is shown in the accounts at 2015 deemed values, which comprised the insurance rebuild costs at that time and an estimated land component value of £183,000. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.
The Dorking Christian Centre became the responsibility of the Circuit at 1st September 2021 at a deemed value of £2,514,629 comprising the insurance rebuild costs and an estimated land value of £345,000 and demolition costs of £50,000.
The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

## xiii Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, a market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

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

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

## xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by The Methodist Church. These are detailed in Note 12 below.

### xvi Funds

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

### xvii Endowment funds

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for endowment funds. The income may be restricted or unrestricted depending upon the terms of the endowment.

### xviii 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 Circuit. 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 seek to tax these receipts in the hands of ministers.

### xix Transition to FRS 102

The transition date as defined by FRS 102 was 1 September 2015.

## 2 Glossary of terms

**Church**: a group of members from fewer than 10 to more than 300

**Circuit**: a group of Methodist Churches near each other, typically between 10 and 30

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

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

**District**: a group of contiguous Circuits, usually between 15 and 30

**FRS**: Financial Reporting Standard

**HMRC**: His Majesty's Revenue and Customs

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

**MMPS**: Methodist Ministers' Pension Scheme

**Pensions Trust**: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees

**Presbyters (including Superintendent)**: Probationer or Ordained Methodist Ministers and/or Deacons 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

## 3 Investment Property

All three manses in the Circuit are now being used by the ministerial team and their families.

## 4 Assessments on Churches

The Circuit comprises of 4 churches (3 Methodist Churches and 1 URC/Methodist Church SCLEP) 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 (including support granted to various mission projects that is not drawn from the Circuit Model Trust Fund) from this Assessment.

The contribution from each church is determined annually by the Circuit using a formulaic method which takes account of the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses). Assessments on Churches are quarterly in advance (except Cobham UC who pay monthly in advance) and are treated as pre-payments on a receivable basis.

The Dorking Christian Centre, that had been managed by the Dorking Methodist Church, is also now the Circuit's responsibility and their financial activities have been incorporated into these Circuit accounts. They also pay a monthly amount as their contribution to the running costs of the Circuit

## 5 Grants Receivable

| a. Grants Received Directly by Circuit | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2023 |
|---|---|---|---|---|---|
| | | | | | |
| *Dorking Christian Centre - Cook* | | | | | |
| Mole Valley DC | | | 16,300 | 16,300 | 16,300 |
| | | | | | |
| **Totals** | - | - | 16,300 | 16,300 | 16,300 |

| b. Grants Received by Dorking Christian Centre | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2023 |
|---|---|---|---|---|---|
| | | | | | |
| *Dorking Christian Centre - Parish Nurse* | | | | | |
| Cinnamon Network Trust | | | 2,000 | 2,000 | - |
| | | | | | |
| *Dorking Christian Centre - Warm Spaces* | | | | | |
| Surrey County Council | | | 250 | 250 | - |
| | | | | | |
| **Totals** | - | - | 2,250 | 2,250 | - |

## 6 Other Income

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2023 |
|---|---|---|---|---|---|
| | | | | | |
| *Leatherhead Family & Children's Worker* | | | | | |
| Leatherhead MC | | | 33,438 | 33,438 | 18,335 |
| | | | | | |
| *Circuit / Cornerstone MC Administrator* | | | | | |
| Cornerstone MC | | | 3,659 | 3,659 | 3,250 |
| | | | | | |
| *St Andrews Chapel Administrator* | | | | | |
| Cornerstone MC | | | 4,876 | 4,876 | 3,258 |
| | | | | | |
| *St Andrews Chapel Caretaker / Cleaner* | | | | | |
| Cornerstone MC | | | 4,736 | 4,736 | 4,500 |
| | | | | | |
| *Community Resilience Lay Worker* | | | | | |
| Cornerstone MC | | | 9,591 | 9,591 | 1,098 |
| | | | | | |
| *St Andrews Chapel Centre Manager* | | | | | |
| Cornerstone MC | | | 7,894 | 7,894 | - |
| | | | | | |
| *Leatherhead Administrator* | | | | | |
| Leatherhead MC | | | 8,378 | 8,378 | 6,980 |
| | | | | | |
| *Various Restricted Funds received by the Dorking Christian Centre* | | | 1,924 | 1,924 | 15,893 |
| | | | | | |
| | | | | | |
| **Totals** | - | - | 74,496 | 74,496 | 53,314 |

## 7 Grants and Donations

On 1st September 2023 the Methodist Churches at London Road Horsham, St Andrews Roffey and Partridge Green were merged into one church and collectively known as Cornerstone Methodist Church.

Most projects are run by the churches but the corresponding lay workers are employed by the Circuit and these grants are shown as internal transfers from the General Fund.

| | General Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| | | | | | |
| | - | - | - | - | - |
| | | | | | |
| Dorking Christian Centre Chaplain | - | 14,716 | - | 14,716 | - |
| Circuit Administrator | | 3,659 | - | 3,659 | - |
| Lay Pastor (position vacant) | | 7,500 | - | 7,500 | - |
| | | | | | |
| **Totals** | - | 25,875 | - | 25,875 | - |

| | Circuit Model Trust Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| | | | | | |
| URC Southern Synod re Cobham United Church Refurbishment | - | 450,000 | 450,000 | | |
| | | | | | |
| Pension Fund Donation Reimbursement | | (22,720) | (22,720) | | |
| | | | | | |
| **Totals** | - | 427,280 | 427,280 | - | - |

There are three Designated Funds for manse repairs, general training and unused ministerial allowances (see Note 8 below). Transfers were made during the year to these Designated Funds from the General Fund as shown in the table below.

| | Transfers | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Grant funding from General Fund | (25,875) | - | - | 25,875 |
| Grant funding from CMTF | - | - | - | - |
| | | - | - | - |
| Manse repairs | (15,000) | - | 15,000 | - |
| General training | (1,324) | - | 1,324 | - |
| Ministerial allowances | (609) | - | 609 | - |
| | | | | |
| **Totals** | (42,808) | - | 16,933 | 25,875 |

| | Other Movements of Funds | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| | | - | - | - |
| Provision for Stipend Support 2024-2025 | | (22,000) | | - |
| | | - | | |
| Assessment - Dorking Christian Centre | 32,004 | | (32,004) | |
| Salaries - Dorking Christian Centre | | | (32,400) | 32,400 |
| | | | | |
| | | | | |
| | | | | |
| **Totals** | 32,004 | (22,000) | (64,404) | 32,400 |

The Circuit welcomed a new Presbyter on 1st September 2023 to serve the northern part of the circuit for two thirds of his time and he is also the Assistant Chair for the Central zone of the District for one third of his time for which the Circuit receives a reimbusement from South East District for one third of his stipend plus other costs. This is treated as a reduction of the Stipend expenditure and not income.

## 8 Salaries and associated costs

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| | 1 Full time and 1 part time Presbyters and 1 Deacon | | | 1 Full time and 9 part time lay employees | |
| Stipends / salaries | 80,926 | - | - | 127,386 | 208,312 |
| National Insurance Contributions | 8,336 | - | - | 5,636 | 13,972 |
| Pensions | 21,084 | - | - | 4,873 | 25,957 |
| Ministerial travel | 7,988 | - | - | - | 7,988 |
| Ministerial allowances | - | - | 609 | - | 609 |
| Other ministerial expenses | - | - | - | - | - |
| Removal costs | 600 | - | - | - | 600 |
| | - | - | - | | - |
| Dorking Christian Centre - Cook excess | | | 1,800 | | 1,800 |
| **Totals** | 118,935 | - | 2,409 | 137,895 | 259,239 |

Ministerial allowances to cover books and training costs are provided in the sum of up to £350 each year for each Presbyter. Any unused sums up to £350 for each Presbyter are carried forward to future years.

### Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Connexion accounts for this scheme is in deficit but a plan for the removal of the deficit has been proposed and is being implemented.

The Circuit's lay employees have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contributions scheme.

### Payments to trustees

Payments to Presbyteral trustees are shown in the table above. Non-Presbyteral trustees receive no travel expenses and no other expense payments in the exercise of their duties save for reimbursement of costs incurred on behalf of the Circuit for specific projects or events (primarily manse repairs and maintenance).

## 9 Property maintenance and costs

The Circuit is Managing Trustee for 3 manses, all of which are occupied by ministers stationed in the Circuit. The Circuit insures all the manses and the Circuit is responsible for the payment of Council Tax, Utilities and Water charges.

The cost of ongoing maintenance, repairs and improvements to all the properties is funded through a Designated Manse Fund and a transfer of £15,000 pa is made from the General Fund. The level of transfer is reviewed by the trustees each year.

The Circuit pays for the quinquennial structural surveys on each manse and each church in the Circuit.

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Property maintenance | | | | | |
| *Leatherhead* | - | - | 3,122 | - | 3,122 |
| *Ryecroft Drive, Horsham* | - | - | 3,398 | - | 3,398 |
| *Butlers Road, Horsham* | - | - | 8,040 | - | 8,040 |
| Insurance | 3,501 | - | - | - | 3,501 |
| Council Tax | 7,992 | - | - | - | 7,992 |
| Water Rates | 1,829 | - | - | - | 1,829 |
| Structural surveys | 1,440 | - | - | - | 1,440 |
| | | | | | - |
| Dorking Christian Centre | | | | | - |
| *Repairs & Maintenance* | | | 15,221 | 1,575 | 16,796 |
| *Refurbishment* | | | | 1,200 | 1,200 |
| *Utilities - Gas/Elec/Water/Phone* | | | 12,966 | | 12,966 |
| *Insurance & Licences* | | | 4,271 | | 4,271 |
| | | | | | |
| **Totals** | 14,761 | - | 47,019 | 2,775 | 64,555 |

## 10 Office expenses

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Phones and internet | 2,123 | - | - | - | 2,123 |
| Printing, office supplies etc | 2,530 | - | - | - | 2,530 |
| Employment administration costs | 1,894 | - | - | - | 1,894 |
| Charitable donation for Independent Examination | 250 | - | 300 | - | 550 |
| Bank charges | 60 | - | - | - | 60 |
| Admin costs for monetary investments | 1,284 | | | | 1,284 |
| District Advance Fund levy | - | 25,000 | - | - | 25,000 |
| Dorking Christian Centre - Office costs | | | 441 | | 441 |
| | | | | | - |
| **Totals** | 8,140 | 25,000 | 741 | - | 33,881 |

The employment administration costs relate to the charge made by the central payroll bureau of the Methodist Church which the Circuit uses for paying its lay employees. This figure also includes the Circuit's share of the Apprenticeship Levy payable by the Methodist Church.

The District Advance Fund levy is applied to the balance in the Circuit Model Trust Fund as at 31st August in accordance with Standing Order 955.

## 11 Other outgoings

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Lay employment expenses and costs | - | - | - | - | - |
| Supernumerary fees and other travel costs | 1,611 | - | - | - | 1,611 |
| Training | - | - | 1,324 | - | 1,324 |
| | | | | | - |
| ***Dorking Christian Centre*** | | | | | - |
| Café / Servery Costs | | | 13,401 | | 13,401 |
| Cleaning | | | 12,889 | | 12,889 |
| Other costs | | | 249 | 5,246 | 5,495 |
| | | | | | |
| | | | | | - |
| **Totals** | 1,611 | - | 27,863 | 5,246 | 34,720 |

Various of the lay employees incur costs which are payable from the Restricted Funds held by the Circuit instead of by the churches where their work is based.

The Circuit meets the travel costs of all non-stipendiary Ministers and Local Preachers preaching at Circuit churches and the cost of preaching fees payable to Supernumerary Ministers.

## 12 Methodist Connexional Funds

The monies shown below are passed to the Circuit by churches and their members for various Connexional Funds as set out in Note 1 (xiv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

| | 2023-2024 | 2022-2023 |
|---|---|---|
| **Balance brought forward from last year** | **0.00** | **0.00** |
| Offerings/Gifts - received for Methodist Connexional Funds | **56.00** | **2,185.45** |
| Offerings/Gifts - passed to Methodist Connexional Funds | **56.00** | **2,185.45** |
| **Balance carried forward** | **0** | **0.00** |

Dorking and Horsham Circuit

## BS1 Debtors

Deductions are made from Circuit monies in August in respect of stipends due for the month of September after the end of the accounting year. These are shown as debtors in the balance sheet.

## BS2 Analysis of current assets and liabilities and provisions

Circuit churches pay their Assessments in August for the coming financial year, along with their contributions towards the costs of some of the lay employees during the coming year. A transfer has also been made from the Circuit Model Trust Fund during August in respect of the grants and donations agreed for the coming year. These payments and transfers are analysed below into the various funds along with the liabilities and provisions.

| | Designated Fund balances |
|---|---|
| Manse repair fund | 443 |
| Ministerial allowances | 1,400 |
| Training fund | 1,500 |
| Dorking Christian Centre | 45,964 |
| | |
| **Total** | 49,307 |

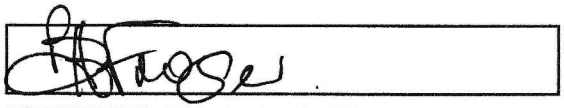
| **Restricted Funds** | **Lay employee fund balances** | **Payments received in advance** | **Transfers received in advance** | **Creditors due in 1 year** |
|---|---|---|---|---|
| | | | | |
| Circuit / Cornerstone Administrator | 3 | 936 | - | 936 |
| Community Resilience Lay Worker | 816 | 2,350 | | 2,350 |
| Dorking Christian Centre Chaplain | 3,346 | - | | |
| Dorking Christian Centre Cook | 1,299 | - | - | - |
| Dorking Christian Centre Managers | 22 | - | - | - |
| Lay Pastor (position vacant) | 7,500 | - | | |
| Leatherhead Administrator | 2 | 2,070 | | 2,070 |
| Leatherhead Y & CW | 1 | 6,424 | | 6,424 |
| St Andrews Chapel Administrator | 1 | 1,248 | | 1,248 |
| St Andrews Chapel Centre Mgr / Missioner | 1,340 | 1,974 | - | 1,974 |
| St Andrews Chapel Caretaker / Cleaner | 3 | 1,200 | - | 1,200 |
| **Sub Total:** | 14,332 | 16,202 | - | 16,202 |
| | | | - | - |
| Dorking Christian Centre Restricted Fund balances | 23,375 | - | - | - |
| | | | - | - |
| | - | | - | - |
| **Totals** | 37,707 | 16,202 | - | 16,202 |

| **General Funds** | **Fund balance** | **Payments received in advance** | **Transfers received in advance** | **Creditors due in 1 year** |
|---|---|---|---|---|
| | | | | |
| Balance of CFB deposits | (22,444) | - | - | - |
| Circuit Assessment | - | 39,851 | - | 39,851 |
| Stipend costs | - | - | 22,000 | 22,000 |
| | | | | |
| **Totals** | (22,444) | 39,851 | 22,000 | 61,851 |

# DECLARATIONS

**Treasurer**

I confirm that I have prepared these accruals-based accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer  Date 21.2.25.

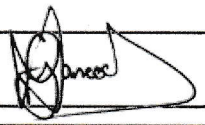
Name **Brian Frogley**

Address 9 Ramsey Close, Horsham, West Sussex RH12 5AF

**Presentation to the Circuit Meeting for approval.**

I confirm that the Accounts have been presented to the Circuit Meeting on 26/02/2025

and were approved.

Signature of the Chair of the meeting 

Name of the Chair of the meeting **Revd Gavin Hancocks**

Date 26/02/2025

---

**Independent Examiner's Report to the Trustees of the**

**Dorking and Horsham** **Circuit**

The Circuit's Trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The Trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

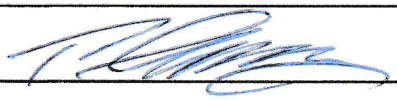
- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met; or

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

(3) I have/have not* 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.

Name: TONY CANVIN

Signature: 

Relevant Professional qualification or body:

Address: 33 KINGMERE, SOUTH TERRACE
LITTLEHAMPTON
WEST SUSSEX BN17 5LD

Date: 20 FEB 2025

**DORKING AND HORSHAM METHODIST CIRCUIT**

England & Wales - Charity number 1135069

# Accounts

Dorking & Horsham Circuit

# TRUSTEES' ANNUAL REPORT

## *FOR THE YEAR ENDED 31 AUGUST 2023*

### Introduction

Welcome to the Annual Trustees' Report for the Dorking & Horsham Methodist Circuit. We are part of the Methodist Church of Great Britain and as such our main aim is to share the Christian Faith in our specific communities seeking to bring people into a vital and living relationship with God in Jesus Christ. What follows seeks to show how we go about that endeavour in partnership with the Churches that make up the Circuit along with other partners in the villages and towns in which we find ourselves. In all this we seek to be agents of transformation and change, bringing healing and hope into people's lives and the communities we serve.

### Aims and organisation

**Circuit Mission Policy** - *September 2015*

In order to fulfil our Methodist calling, Dorking and Horsham Methodist Circuit seeks to

- promote forward-looking opportunities for mission and evangelism.
- promote and resource mission in the most appropriate way for each individual mission context.
- use our available resources wisely and seek other funding and partnerships to enable lay and ordained to work collaboratively in frontline mission.
- take up opportunities for working in new and creative ways whenever possible.
- empower, equip and enable lay and ordained leadership at circuit and local level.

**As of September 2015, our current strategy for implementing this is by:**

1. Continuing to support the following projects through the use of circuit funds, part taken from the assessment and part from the General Reserve Fund:
   - ✓ Leatherhead Youth and Children's Worker
   - ✓ Dorking Christian Centre Chaplain
   - ✓ St Andrews Church Centre and Cafe Manager
2. Monitoring the above projects, offering guidance and training where appropriate, so that they continue to fulfil their mission objectives.
3. Being a 'critical friend' to all the churches within the circuit by advising, encouraging and challenging them to look for and engage in mission opportunities in their own setting.
4. Responding quickly to any mission initiatives arising within the local churches.
5. Asking the CLT to review regularly those areas of circuit life which would benefit from a wider viewpoint than the local church. Namely:
   a) Safeguarding: Are all safeguarding procedures in place and appropriate training being given?

b) Partnerships: Are there opportunities for working alongside or partnering other churches, networks or secular bodies?
c) Staffing: Are the staffing levels of the circuit, both lay and ordained, sustainable and sufficient?
d) External resources: Are there resources outside the circuit, either of training or funding, which can be tapped into?
e) New and emerging missional possibilities: Are there any new developments which need an imaginative response?

6. Constantly seeking God's guidance and strength through prayer, study, worship and fellowship.

7. Revisiting and revising this strategy in 2023.

**Review of the year**

Through its ministers, lay employees and church members, the Circuit has provided leadership, pastoral care, Christian teaching and worship and administrative support for its constituent churches, projects and the communities with which they are connected.

The Circuit supports a variety of projects and services for which lay employees have been necessary. The Circuit Leadership Team have been tasked with ensuring that each project continues to support the mission aims of the Circuit and wider Methodist Church and that the financing can be met within current projected resources. The Team have devised a format for doing this which has been accepted by the Circuit Meeting.

One of the more significant aspects of this Connexional Year has been planning for the ministerial changes that will take place in September 2023. The Revds Kim Plumpton and Jan Hofmeyr will both be completing their respective ministries among us after 14 and 5 years respectively. We are indeed grateful for the service they have rendered the Circuit in the Northern Section of the Circuit covering Cobham United and Effingham Methodist Churches in Revd Plumpton's case and the Leatherhead Methodist Church in The Revd Hofmeyr's case. The changing landscape of the Circuit's composition over these years has resulted in us having to rationalise these appointments and as a result we will be receiving the Revd Dan Balsdon and his family in September 2023 to cover all three churches. The Revd Balsdon is a Methodist Presbyter and will also be serving as Assistant Chair to the South-East District of the Methodist Church and his time will be split on a two thirds Circuit and one third District basis.

The Leatherhead manse was much in need of refurbishment and with the cooperation of the outgoing Minister, Revd Jan Hofmeyr we were able to carry out an extensive range of redecoration and repairs before the arrival of Revd Dan Balsdon and his family to take up residence in August 2023.

Training and advice is regularly given on Safeguarding. There have also been First Aid training days offered. Opportunities offered by the District and Connexional Discipleship & Ministries Learning Network are advertised and taken up where appropriate, in addition to training received from other organisations.

The CLT meet regularly to ensure the effective management of the Circuit, as well as praying together as we seek God's guidance for the future.

## Income trends

Circuit Income is primarily drawn from the Assessment paid by the Circuit churches. Income levels for the churches had still not returned to pre-pandemic levels and once again this had to be taken into account when setting the Assessment and Budget for 2022-2023.

Other income mostly relates to contributions from the Circuit churches and external sources to support the employment costs of the lay employees for the various mission projects around the Circuit.

## Expenditure Trends

Stipend expenditure has increased each financial year in line with Conference approved increases. Other employment costs have increased following reviews of their salaries when compared to the Living Wage from time to time.

Just under 14% of the 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.

Other expenditure includes maintenance and repair of the Circuit Manses which has again been higher this year due to the extensive redecoration, repair and alterations at the Leatherhead manse whilst we were in the process of a changeover of the resident Minister and his family.

## Fund Balances

As at 31st August 2023 the net current assets of the Circuit Unrestricted Funds were £56,477 giving approximately 1.5 months cover for Expenditure from the Unrestricted Funds.

## Plans for 2023 / 2024

The Stipends cost for 2023-2024 will be for one full time Superintendent, one Deacon and one full time Minister who will also dedicate one third of their time acting as Assistant Chair in the Southeast District.
The Assessment on the churches of the circuit is set at £25,000 higher than the previous year. It had been possible in the two previous years to support the churches by using some of the financial resources available in the Circuit Model Trust Fund to keep the Assessment lower than would be normal but that will not be possible in 2023-2024.

The Circuit will also not be able to offer any grants to the churches of the circuit in respect of the lay employees that they sponsor.

Plans are already in hand to employ a Lay Pastor in the northern part of the Circuit but specifically with the intention of building on the mission outreach from the Cobham United Church following the extensive building regeneration project. This will be a Circuit employee and expense.

On the 1st September 2023 the three southern churches in the Circuit, namely London Road Horsham Methodist Church, St Andrews Horsham Methodist Church and Partridge Green Methodist Church will merge into one church named Cornerstone Methodist Church with one Church Council, one General Church Meeting and one combined set of accounts.

## Trustee's Annual Report on Finance and Governance

### Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Full Name of Charity: **Dorking & Horsham Methodist Circuit**

Registration Charity Number: 1135069

Date of registration 22nd March 2010

Main communication address: 23 Ryecroft Drive, Horsham, West Sussex RH12 2AW

The members of the Dorking & Horsham 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 Gavin Hancocks<br>Rev Jan Hofmeyr<br>Rev Kim Plumpton<br>Deacon Sarah Pitkeathly<br>Rev David Pitkeathly – Dorking Christian Centre Chaplin P/T |
| Circuit Lay Workers | Mrs Susan Halliday<br>Mr Nicholas Joyce<br>Mrs Janette Masters<br>Mrs Carol Stoves |
| Circuit Stewards | Mr Brian Frogley<br>Mrs Angela Putland (Snr)<br>Mr Philip Reeves<br>Mrs Carol Stoves |
| Principal Officer: | Mr Brian Frogley acted as the principal officer overseeing the day-to-day financial management and accounting for the Circuit during the year. |
| Independent Examiner: | Mr Tony Canvin. 33 Kingmere, South Terrace, Littlehampton, West Sussex BN17 5LD |
| Investment Bankers: | Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes |

## Aims and organisation

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, 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 and the Circuit Property Secretary.

## 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 South-East District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Effingham Methodist Church, Leatherhead Methodist Church, London Road Methodist Church - Horsham, Partridge Green Methodist Church and St Andrews Methodist Church – Horsham.
Cobham United Church is a Single Congregation Local Ecumenical Partnership (SCLEP) with the United Reformed Church Southern Synod.

Other specific organisations with specific linkage include St Martin's Church - Dorking.

**Risk Management**

Risks are identified and monitored periodically and professional advice taken when necessary.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis.

**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 Dorking & Horsham 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 Dorking & Horsham 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 two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses. 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.

Appendix A

CIRCUIT MEETING MEMBERSHIP

| | |
|---|---|
| MINISTERS | Rev Gavin Hancocks |
| | Rev Jan Hofmeyr |
| | Rev Kim Plumpton |
| | Deacon Sarah Pitkeathly |
| | Rev David Pitkeathly |
| SUPERNUMERARY MINISTERS | Rev Sue Conroy |
| CIRCUIT STEWARDS | Mr Brian Frogley |
| | Mrs Angela Putland (Deceased) |
| | Mr Philip Reeves |
| | Mrs Carol Stoves |
| CIRCUIT MEETING SECRETARY | Mrs Carolyn King |
| CIRCUIT SAFEGUARDING OFFICER | Mr Nicolas Joyce |
| CIRCUIT PROPERTY STEWARD | Mr Philip Reeves |
| CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES | Mrs Jay Dunning |
| | Mr Robert Pitt |
| TRINITY SCHOOL GOVERNOR | Mrs Gill Walker |

CIRCUIT CHURCH REPRESENTATIVES

| | |
|---|---|
| Cobham United Church: | Mrs Jeanette Chamberlain |
| | Mr Brian Manners |
| Effingham Methodist Church: | Mrs Rhona Elliott |
| | Mr David Putland |
| | Mr Dennis Wickham |
| Leatherhead Methodist Church: | Mr Tim Hall |
| | Mr Les Prescott |
| | Mrs Maureen Prescott |
| | Mr Ron Shaw |
| London Road Methodist Church – Horsham: | Mr David Casey |
| | Mr Philip Dale |
| | Mrs Audrey Fowler |
| | Mr Fred King |
| | Mr Trefor Little |

Partridge Green Methodist Church:

Mrs Margaret Daniell
Mr Chris Holmes
Mrs Alison James
Mrs Stephanie Kirkcaldy

St Andrews Methodist Church – Horsham:

Mrs Daphne Baraclough
Mr Peter Bramhill
Ms Kathryn Fraser
Mr Dave Randell
Mrs Sue Randell

Circuit
Accruals Accounts
2022-2023

# THE METHODIST CHURCH

## STANDARD FORM OF ACCOUNTS
## ACCRUALS BASIS
### for the year ended 31 August 2023

| Dorking and Horsham | Circuit |
|---|---|

**Registered Charity - Registration number** 1135069

This will apply to all Charities in Scotland and all Charities in England and Wales which are Registered Charities

| South East | District | Circuit No 36 / 10 |
|---|---|---|

| | |
|---|---|
| **Ministers** | Rev Gavin Hancocks |
| | Deacon Sarah Pitkeathly |
| | Rev Jan Hofmeyr |
| | Rev Kim Plumpton (to 31st May 2023) |
| | |
| | |
| | |
| | |
| | |
| **Circuit Stewards** | Carol Stoves |
| | Angela Putland |
| | Philip Reeves |
| | |
| | |
| | |
| | |
| | |
| | |
| **Circuit Treasurer** | Brian Frogley |

Name of Circuit **Dorking and Horsham** **Circuit No 36 / 10**

## Consolidated 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 2022-2023 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | 56,760 | | 2,452 | | | **59,212** |
| 2 Income from monetary investments | | 18,883 | 0 | 296 | | | **19,179** |
| 3 Income from investment properties | 3 | 0 | | | | | **0** |
| 4 Assessments on Churches | 4 | 156,000 | | | | | **156,000** |
| 5 Lettings - Dorking Christian Centre | | | | 77,086 | | | **77,086** |
| 6 Capital Receipts | | | | | | | **0** |
| 7 Grants received | 5 | | | | 16,300 | | **16,300** |
| 8 Other charitable activities | 6 | | | 37,046 | 53,314 | | **90,361** |
| 9 **Total from charitable activities** | | **231,643** | **0** | **116,880** | **69,614** | **0** | **418,137** |
| 10 Other income | | | | | | | **0** |
| 11 **Total income and endowments** | | **231,643** | **0** | **116,880** | **69,614** | **0** | **418,137** |
| **Expenditure** | | | | | | | |
| 12 Grants and donations | 7 | 0 | 0 | | | | **0** |
| 13 Salaries and associated costs | 8 | 107,801 | | 850 | 125,796 | | **234,447** |
| 14 Property maintenance and costs | 9 | 23,006 | | 93,735 | 12,167 | | **128,908** |
| 15 Connexional assessment | | 32,517 | | | | | **32,517** |
| 16 District Assessment & Levy | | 9,418 | 0 | | | | **9,418** |
| 17 URC M&M Contribution | | 17,512 | | | | | **17,512** |
| 18 Depreciation | | | | | | | **0** |
| 19 Office expenses | 10 | 8,766 | 28,037 | 783 | | | **37,585** |
| 20 Other outgoings | 11 | 1,040 | | 22,604 | 8,141 | | **31,786** |
| 21 **Total charitable expenditure** | | **200,060** | **28,037** | **117,972** | **146,104** | **0** | **492,172** |
| 22 Gains/(losses) on monetary investments | | 0 | 0 | 0 | 0 | 0 | - |
| 23 Gains/(losses) on investment properties | 3 | 0 | 0 | 0 | 0 | 0 | - |
| 24 **Net income/(expenditure)** | | **31,583** | **-28,037** | **-1,092** | **-76,490** | **0** | **(74,035)** |
| 25 Transfers between funds | 7 | -94,850 | -12,450 | 73,870 | 33,430 | 0 | - |
| 26 Other Movements of Funds | 7 | 73,950 | 0 | | 0 | 0 | 73,950 |
| 27 Reallocation of Dorking Christian Centre Funds | | 12,833 | | -57,732 | 44,899 | | - |
| 28 **Net movement in funds** | | **23,516** | **-40,487** | **15,046** | **1,839** | **0** | **(85)** |
| 29 Total funds brought forward | | 1,062,960 | 490,489 | 32,277 | 17,954 | 485 | 1,604,165 |
| **30 Total funds carried forward** | | **1,086,477** | **450,002** | **47,323** | **19,793** | **485** | **1,604,080** |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

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

| | Notes to the previous accounts | General Fund (Unrestricted) £ | Circuit Model Trust (Unrestricted) £ | Designated Funds (unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Total 2021-2022 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | | | | 0 |
| 2 Income from monetary investments | | 1,300 | - | | | | 1,300 |
| 3 Income from investment properties | | - | | | | | 0 |
| 4 Assessments on Churches | 4 | 181,000 | | | | | 181,000 |
| 5 Capital Receipts | | | | | | | 0 |
| 6 Grants received | 5 | | | | 24,035 | | 24,035 |
| 7 Other charitable activities | 6 | | | | 56,371 | | 56,371 |
| 8 Total from charitable activities | | 182,300 | - | - | 80,407 | - | 262,706 |
| 9 Other income | | | | | | | 0 |
| 10 Total income and endowments | | 182,300 | - | - | 80,407 | - | 262,706 |
| **Expenditure** | | | | | | | |
| 11 Grants and donations | 7 | 8,280 | 22,720 | | | | 31,000 |
| 12 Salaries and associated costs | 8 | 98,408 | | 1,043 | 130,620 | | 230,070 |
| 13 Property maintenance and costs | 9 | 21,594 | | 31,448 | | | 53,042 |
| 14 Connexional assessment | | 34,026 | | | | | 34,026 |
| 15 District Assessment & Levy | | 9,169 | | | | | 9,169 |
| 15a URC M&M Contribution | | 18,800 | | | | | 18,800 |
| 16 Depreciation | | | | | | | 0 |
| 17 Office expenses | 10 | 6,805 | 35,249 | | | | 42,064 |
| 18 Other outgoings | 11 | 1,570 | | - | 14,171 | | 15,741 |
| 19 Total charitable expenditure | | 198,651 | 57,969 | 32,491 | 144,791 | - | 433,902 |
| 20 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 21 Gains/(losses) on investment properties | | - | - | - | - | - | - |
| 22 Net income/(expenditure) | | (16,351) | (57,969) | (32,491) | (64,384) | - | (171,196) |
| 23 Transfers between funds | 7 | (58,519) | - | 32,377 | 26,142 | - | - |
| 24 Other gains/(losses) | 7, 12 | 56,500 | (38,200) | 29,481 | - | - | 47,781 |
| 25 Net movement in funds | | (18,370) | (96,169) | 29,366 | (38,242) | - | (123,415) |
| 26 Total funds brought forward | | 1,081,330 | 586,658 | 2,910 | 56,199 | 485 | 1,727,582 |
| 27 Total funds carried forward | | 1,062,960 | 490,489 | 32,277 | 17,956 | 485 | 1,604,167 |

Name of Circuit **Dorking and Horsham** **Circuit No** 38 / 10

# Consolidated 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 2023 £ | Totals 2022 £ |
|---|---|---|---|---|---|---|---|---|
| **Fixed Assets** | | | | | | | | |
| Circuit Manses & Equipment | | 1,030,000 | | | | | 1,030,000 | 1,030,000 |
| Investment properties | | | | | | | 0 | 0 |
| Investments | | | | | | 485 | 485 | 485 |
| ***Total fixed assets*** | | **1,030,000** | **0** | **0** | **0** | **485** | **1,030,485** | **1,030,485** |
| **Current Assets** | | | | | | | | |
| Debtors | BS1 | 11,619 | | | 1,226 | | 12,845 | 8,981 |
| Loans by the Circuit | | | | | | | 0 | 0 |
| Investments with TMCP | | | 450,002 | | | | 450,002 | 490,489 |
| Central Finance Board Deposits | BS2 | 72,019 | | 11,711 | 20,944 | | 104,673 | 149,952 |
| Cash at Bank and in hand | | 11,100 | | 35,612 | 14,713 | | 61,425 | 6,772 |
| ***Total current assets*** | | **94,738** | **450,002** | **47,323** | **36,883** | **0** | **628,946** | **685,675** |
| **Current liabilities** | | | | | | | | |
| Creditors (due in under 1 year) | BS2 | 38,261 | | | 17,090 | | 55,351 | 76,245 |
| Grants payable within 1 year | BS2 | 0 | 0 | | | | 0 | 35,750 |
| ***Total current liabilities*** | | 38,261 | 0 | 0 | 17,090 | 0 | 55,351 | 111,995 |
| ***Net current assets/liabilities*** | | **56,477** | **450,002** | **47,323** | **19,793** | **0** | **573,596** | **573,680** |
| ***Total assets less current liabilities*** | | **1,086,477** | **450,002** | **47,323** | **19,793** | **485** | **1,604,080** | **1,604,165** |
| **Long term liabilities (due after more than one year)** | | | | | | | | |
| Grants payable after 1 year | BS2 | 0 | | | | | 0 | 0 |
| Loans to the Circuit | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| ***Net assets*** | | **1,086,477** | **450,002** | **47,323** | **19,793** | **485** | **1,604,080** | **1,604,165** |
| **Funds of the Circuit** | | | | | | | | |
| General Fund (Unrestricted) | | 1,086,477 | | | | | 1,086,477 | 1,062,960 |
| Circuit Model Trust Fund (Unrestricted) | | | 450,002 | | | | 450,002 | 490,489 |
| Designated Funds (Unrestricted) | | | | 47,323 | | | 47,323 | 32,277 |
| ***Total Unrestricted Funds*** | | | | | | | 1,583,802 | 1,585,726 |
| Restricted Funds | | | | | 19,793 | | 19,793 | 17,954 |
| Endowment Funds | | | | | | 485 | 485 | 485 |
| ***Total Funds*** | | **1,086,477** | **450,002** | **47,323** | **19,793** | **485** | **1,604,080** | **1,604,165** |

Signed

Circuit Treasurer

## Notes to the Accounts

### 1 Basis of accounting and accounting policies

#### i Accounting standard

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

#### ii Public benefit entity

The Dorking and Horsham Methodist 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 are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activites.

#### iv Content

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

#### v FRS 102 SORP 2015

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

#### vi Going concern

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

#### vii Consolidation

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

#### viii Income recognition

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

Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds". These transactions are not reflected in the SOFA because they are the income of the Connexion. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS 102).

In accordance with the Charities SORP (FRS 102), 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

Expenditure 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.

## x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year and from existing funds the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

## 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 property is shown in the accounts at 2015 deemed values, which comprised the insurance rebuild costs at that time and an estimated land component value of £183,000. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

## xiii Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

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

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

## xv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by The Methodist Church. These are detailed in Note 12 below.

## xvi Funds

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

## xvii Endowment funds

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for endowment funds. The income may be restricted or unrestricted depending upon the terms of the endowment.

## xviii 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 Circuit. 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 seek to tax these receipts in the hands of ministers.

## xix Transition to FRS 102

The transition date as defined by FRS 102 was 1 September 2015.

## 2 Glossary of terms

**Church**: a group of members from fewer than 10 to more than 300

**Circuit**: a group of Methodist Churches near each other, typically between 10 and 30

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

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

**District**: a group of contiguous Circuits, usually between 15 and 30

**FRS**: Financial Reporting Standard

**HMRC**: ~~Her~~ His Majesty's Revenue and Customs

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

**MMPS**: Methodist Ministers' Pension Scheme

**Pensions Trust**: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees

**Presbyters (including Superintendent)**: Probationer or Ordained Methodist Ministers and/or Deacons 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

## 3 Investment Property

All three manses in the Circuit are now being used by the ministerial team and their families.

## 4 Assessments on Churches

The Circuit comprises of 6 churches (5 Methodist Churches and 1 URC/Methodist Church) 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 (including support granted to various mission projects that is not drawn from the Circuit Model Trust Fund) from the Assessment.

The contribution from each church is determined annually by the Circuit using a formulaic method which takes account of the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses). Assessments on Churches are received quarterly in advance and are treated as pre-payments on a receivable basis.

Dorking Methodist Church closed on 31st August 2021 and the Dorking Christian Centre, that had been managed by the Dorking Church, is now the Circuit's responsibility. The activities of the Dorking Christian Centre have been incorporated into the Circuit's accounts from 1st September 2022.

## 5 Grants Receivable

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2022 |
|---|---|---|---|---|---|
| | | | | - | |
| *Dorking Christian Centre Cook* | | | | | |
| Mole Valley DC | | | 16,300 | 16,300 | 16,300 |
| | | | | | |
| *Southwater Youth Worker* | | | | | |
| Southwater Parish Council | | | | | 4,735 |
| Connect Southwater | | | | | 3,000 |
| Horsham & Slinfold URC & Synod | | | | | - |
| | | | | | |
| | | | | | |
| **Totals** | - | - | 16,300 | 16,300 | 24,035 |

## 6 Other Income

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2022 |
|---|---|---|---|---|---|
| | | | | | |
| *Leatherhead Youth & Children's Worker* | | | | | |
| Leatherhead Methodist Church | | | 18,335 | 18,335 | 15,000 |
| | | | | - | |
| *Circuit / LRMC / PGMC Administrator* | | | | - | |
| London Road Methodist Church | | | 3,250 | 3,250 | 3,142 |
| | | | | - | |
| *St Andrews Administrator* | | | | - | |
| St Andrews Methodist Church | | | 3,258 | 3,258 | 5,379 |
| | | | | - | |
| *St Andrews Caretaker / Cleaner* | | | | - | |
| St Andrews Methodist Church | | | 4,500 | 4,500 | 3,527 |
| | | | | - | |
| *Community Resilience Lay Worker* | | | | - | |
| London Road Methodist Church | | | 730 | 730 | - |
| St Andrews Methodist Church | | | 368 | 368 | - |
| | | | | - | |
| *St Andrews Centre Manager* | | | | - | |
| St Andrews Methodist Church | | | - | - | - |
| | | | | - | |
| *Dorking Christian Centre Managers* | | | | - | |
| Dorking Christian Centre | | | - | - | 23,352 |
| | | | | - | |
| *Leatherhead Administrator* | | | | - | |
| Leatherhead Methodist Church | | | 6,980 | 6,980 | 5,971 |
| | | | | - | |
| *Various Restricted Funds received by the Dorking Christian Centre* | | | 15,893 | 15,893 | - |
| | | | | - | |
| | | | | - | |
| **Totals** | - | - | 53,314 | 53,314 | 56,371 |

## 7 Grants and Donations

The Circuit has made commitments to provide specific funding for certain lay worker mission projects as set out in the following tables. The commitments are being met by withdrawing funds from the Circuit Model Trust Fund to the General Fund.

Most projects are run by Circuit churches so that the corresponding lay workers are employed by the Circuit and these grants and donations are shown as internal transfers from the General Fund.

| | General Fund | | | | |
|---|---|---|---|---|---|
| **Grantee / Donee** | **Unpaid b/fwd** | **New this year** | **Paid this year (external)** | **Paid this year (Internal transfer)** | **Unpaid c/fwd** |
| *Youth & Children's Worker* | | | | | |
| Leatherhead Methodist Church | 10,000 | - | - | 10,000 | - |
| | | - | | - | - |
| *Family & Children's Worker* | | | | | |
| St Andrews Methodist Church | 8,750 | - | - | - | 8,750 |
| | | - | - | | - |
| | | - | - | | - |
| | | | | | |
| Dorking Christian Centre Chaplain | 15,000 | - | - | 14,100 | 900 |
| St Andrews Centre Manager | 2,000 | 4,000 | - | 6,000 | - |
| Circuit Administrator | - | 3,250 | - | 3,250 | - |
| | | | | | - |
| Dorking Christian Centre Cook | | 80 | | 80 | - |
| | | | | | |
| **Totals** | 35,750 | 7,330 | - | 33,430 | 9,650 |

| | Circuit Model Trust Fund | | | | |
|---|---|---|---|---|---|
| **Grantee / Donee** | **Unpaid b/fwd** | **New this year** | **Paid this year (external)** | **Paid this year (Internal transfer)** | **Unpaid c/fwd** |
| | | | | | |
| | | | | | |
| **Totals** | - | - | - | - | - |

In addition, there are three Designated Funds for manse repairs, general training and unused ministerial allowances (see Note 8 below). Transfers were made during the year to these Designated Funds from the General Fund as shown in the table below. Further the General Funds held in the Dorking Christian Centre are treated as designated Funds.

A final transfer of £12,450 from the CMTF to the General Fund was made to support the spending on the refurbishment of the Leatherhead manse.

| | Transfers | | | |
|---|---|---|---|---|
| **Item** | **General Fund** | **Circuit Model Trust Fund** | **Designated Funds** | **Restricted Funds** |
| Grant funding from General Fund | (33,430) | - | - | 33,430 |
| Funding from CMTF | 12,450 | (12,450) | - | - |
| | - | - | - | - |
| Manse repairs | (72,620) | - | 72,620 | - |
| General training | (294) | - | 294 | - |
| Ministerial allowances | (956) | - | 956 | - |
| | | | | |
| **Totals** | (94,850) | (12,450) | 73,870 | 33,430 |

| | Other Movements of Funds | | | |
|---|---|---|---|---|
| **Item** | **General Fund** | **Circuit Model Trust Fund** | **Designated Funds** | **Restricted Funds** |
| Release grant provision | 35,750 | - | - | - |
| New grant provision | | - | - | - |
| Release stipend provision for 2022-23 | 38,200 | - | - | - |
| | | | | |
| | 73,950 | - | - | - |

| | Reallocation of Dorking Christian Centre Funds | | | |
|---|---|---|---|---|
| **Item** | **General Fund** | **Circuit Model Trust Fund** | **Designated Funds** | **Restricted Funds** |
| To Circuit from Dorking Christian Centre | 24,000 | | (24,000) | |
| From Circuit to Dorking Christian Centre | (11,167) | | | 11,167 |
| Opening Restricted Funds misallocated | | | (6,927) | 6,927 |
| Change of treatment in Circuit accounts | | | (26,805) | 26,805 |
| | | | | |
| **Totals** | 12,833 | - | (57,732) | 44,899 |

## 8 Salaries and associated costs

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| | (2 Full time & 1 part time Presbyters) | | | (1 Full time and 8 part time lay employees) | |
| Stipends / salaries | 70,272 | - | - | 117,011 | 187,283 |
| National Insurance Contributions | 6,071 | - | - | 4,826 | 10,897 |
| Pensions | 18,037 | - | - | 3,958 | 21,995 |
| Ministerial travel | 7,641 | - | - | - | 7,641 |
| Ministerial allowances | 1,027 | - | 850 | - | 1,876 |
| Other ministerial expenses | | - | - | - | - |
| Removal costs | 4,754 | - | - | - | 4,754 |
| Rebate from District * | - | - | - | | - |
| | | | | | - |
| **Totals** | 107,801 | - | 850 | 125,796 | 234,447 |

Ministerial allowances to cover books and training costs are provided in the sum of up to £350 each year for each Presbyter. Any unused sums up to £350 for each Presbyter are carried forward to future years.

### Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Connexion accounts for this scheme is in deficit but a plan for the removal of the deficit has been proposed and is being implemented.

The Circuit's lay employees have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contributions scheme. The Circuit contributes to this scheme as employer and, although there are some deficit liabilities in respect of former members, the plan that is being implemented to remove that deficit imposes no contribution requirement on the Circuit. Accordingly there is no value included in the accounts for that contingent liability.

### Payments to trustees

Payments to Presbyteral trustees are shown in the table above. Non-Presbyteral trustees receive no travel expenses and no other expense payments in the exercise of their duties save for reimbursement of costs incurred on behalf of the Circuit for specific projects or events (primarily manse repairs and maintenance).

## 9 Property maintenance and costs

The Circuit is Managing Trustee for 3 manses all of which are occupied by ministers stationed in the Circuit. The Circuit insures all the manses through Methodist Insurance and the Circuit is also responsible for the payment of Council Tax, Telephone/Broadband and Water charges.

The cost of ongoing maintenance, repairs and improvements to all the properties is funded through a Designated Manse Fund and a transfer of £15,000 pa is made from the General Fund. The level of transfer is reviewed by the trustees each year and and any changes are agreed by the Spring Circuit Meeting.

The Circuit pays for the quinquennial structural surveys on each manse and each church in the Circuit.

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Property maintenance | | | | | |
| *Leatherhead* | - | - | 66,976 | - | 66,976 |
| *Ryecroft Drive, Horsham* | - | - | 3,355 | - | 3,355 |
| *Butlers Road, Horsham* | - | - | 1,607 | - | 1,607 |
| *Cobham* | | | 681 | | 681 |
| Insurance | 3,844 | - | - | - | 3,844 |
| Council Tax | 12,183 | - | - | - | 12,183 |
| Water Rates | 1,882 | - | - | - | 1,882 |
| Structural surveys | 5,096 | - | - | - | 5,096 |
| | | | | | - |
| Dorking Christian Centre | | | | | - |
| *Repairs & Maintenance* | | | 21,116 | | 21,116 |
| *Refurbishment* | | | | 12,167 | 12,167 |
| | | | | | - |
| **Totals** | 23,006 | - | 93,735 | 12,167 | 128,908 |

## 10 Office expenses

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Phones and internet | 2,750 | - | - | - | 2,750 |
| Printing, office supplies etc | 2,654 | - | 583 | - | 3,237 |
| Employment administration costs | 1,652 | - | - | - | 1,652 |
| Charitable donation for Independent Examination | 250 | - | 200 | - | 450 |
| Bank charges | 60 | - | - | - | 60 |
| Admin costs for monetary investments | 1,399 | | | | 1,399 |
| District Advance Fund Levy | - | 28,037 | - | - | 28,037 |
| | | | | | - |
| **Totals** | 8,766 | 28,037 | 783 | - | 37,585 |

The employment administration costs relate to the charge made by the central payroll bureau of the Methodist Church which the Circuit uses for paying its lay employees. This figure also includes the Circuit's share of the Apprenticeship Levy payable by the Methodist Church.

The District Advance Fund Levy is applied to the balance in the Circuit Model Trust Fund as at 31st August.

## 11 Other outgoings

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Lay employment expenses and costs | - | - | - | 1,034 | 1,034 |
| Supernumerary fees and other travel costs | 1,040 | - | - | - | 1,040 |
| Training | - | - | 294 | - | 294 |
| | | | | | - |
| Dorking Christian Centre | | | | | - |
| *Café / Servery Costs* | | | 22,250 | | 22,250 |
| *Other Costs* | | | 60 | 7,107 | 7,167 |
| | | | | | - |
| **Totals** | 1,040 | - | 22,604 | 8,141 | 31,786 |

Various of the lay employees incur costs which are payable from the Restricted Funds held by the Circuit instead of by the churches where their work is based. This includes the cost of providing holiday and sickness cover for the cook at the Dorking Christian Centre.

The Circuit meets the travel costs of all non-stipendiary Ministers and Local Preachers preaching at Circuit churches and the cost of preaching fees payable to Supernumerary Ministers.

## 12 Methodist Connexional Funds

The monies shown below are passed to the Circuit by churches and their members for various Connexional Funds as set out in Note 1 (xv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

| | 2022-2023 | 2021-2022 |
|---|---|---|
| **Balance brought forward from last year** | **0.00** | **888.00** |
| Offerings/Gifts - received for Methodist Connexional Funds | **2,185.45** | **2,148.00** |
| Offerings/Gifts - passed to Methodist Connexional Funds | **2,185.45** | **3,036.00** |
| **Balance carried forward** | **0** | **0.00** |

## BS1 Debtors

Deductions are made from Circuit monies in August in respect of stipends due for the month of September after the end of the accounting year. These are shown as debtors in the balance sheet.

## BS2 Analysis of current assets and liabilities and provisions

Circuit churches pay their Assessments in August for the coming financial year, along with their contributions towards the costs of some of the lay employees during the coming year. These payments and transfers are analysed below into the various funds along with the liabilities and provisions. No grants for lay employee projects are planned for 2023 - 2024.

| Designated Funds | Fund balances |
|---|---|
| Manse repair fund | 4 |
| Ministerial allowances | 1,400 |
| Training fund | 1,500 |
| Dorking Christian Centre | 44,419 |
| | |
| **Total** | 47,323 |

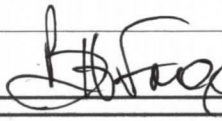
| Restricted Funds | Fund balances | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| Circuit/LRMC/PGMC Administrator | 1 | 851 | - | 851 |
| Community Resilience Lay Worker | 6 | 2,350 | - | 2,350 |
| Dorking Christian Centre Chaplain | 3,568 | - | - | - |
| Dorking Christian Centre Cook | - | - | - | - |
| Dorking Christian Centre Managers | 122 | - | - | - |
| Leatherhead Administrator | 37 | 1,920 | - | 1,920 |
| Leatherhead Y & CW | 4 | 7,728 | - | 7,728 |
| St Andrews Administrator | 3 | 1,134 | - | 1,134 |
| St Andrews Centre Manager / Missioner | 1,340 | 1,974 | - | 1,974 |
| St Andrews F & CW | - | - | - | - |
| St Andrews Caretaker / Cleaner | 0 | 1,134 | - | 1,134 |
| | | | | |
| Dorking Christian Centre Restricted Fund balances | 14,713 | | | |
| | | | | |
| | | | | - |
| **Totals** | 19,794 | 17,090 | - | 17,090 |

| General Funds | Fund balance | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| | | | | |
| Balance of CFB deposits | 32,531 | - | - | - |
| Circuit Assessment | - | 38,261 | - | 38,261 |
| Stipend costs | - | - | - | - |
| | | | | |
| **Totals** | 32,531 | 38,261 | - | 38,261 |

# DECLARATIONS

**Treasurer**

I confirm that I have prepared these accruals-based accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer  Date 27.6.24.

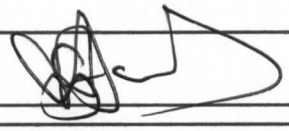
Name Brian Frogley

Address 9 Ramsey Close, Horsham, West Sussex RH12 5AF

**Presentation to the Circuit Meeting for approval.**

I confirm that the Accounts have been presented to the Circuit Meeting on 19/3/24

and were approved.

Signature of the Chair of the meeting 

Name of the Chair of the meeting Revd. Gavin Hancocks

Date 19/3/24

---

**Independent Examiner's Report to the Trustees of the**

Dorking and Horsham **Circuit**

The Circuit's Trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The Trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met; or

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

(3) I have/have not* 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.

Name: TONY CANVIN

Signature:

Relevant Professional qualification or body:

Address: 33. KINGMERE, SOUTH TERRACE
LITTLEHAMPTON, WEST SUSSEX BN17 5LD

Date: 28th JUNE 2024

**DORKING AND HORSHAM METHODIST CIRCUIT**

England & Wales - Charity number 1135069

# Accounts

**Dorking & Horsham Circuit**

**TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 AUGUST 2022***

**Introduction**

Welcome to the Annual Trustees' Report for the Dorking & Horsham Methodist Circuit. We are part of the Methodist Church of Great Britain and as such our main aim is to share the Christian Faith in our specific communities seeking to bring people into a vital and living relationship with God in Jesus Christ. What follows seeks to show how we go about that endeavour in partnership with the Churches that make up the Circuit along with other partners in the villages and towns in which we find ourselves. In all this we seek to be agents of transformation and change, bringing healing and hope into people's lives and the communities we serve.

**Aims and organisation.**

**Circuit Mission Policy** – *September 2015*

In order to fulfil our Methodist calling, Dorking and Horsham Methodist Circuit seeks to:

- promote forward-looking opportunities for mission and evangelism.
- promote and resource mission in the most appropriate way for each individual mission context.
- use our available resources wisely and seek other funding and partnerships to enable lay and ordained to work collaboratively in frontline mission.
- take up opportunities for working in new and creative ways wherever possible.
- empower, equip and enable lay and ordained leadership at circuit and local level.

**As of September 2015, our current strategy for implementing this is by:**

1. Continuing to support the following projects through the use of circuit funds, part taken from the assessment and part from the General Reserve Fund:
   - ✓ Leatherhead Youth and Children's Worker
   - ✓ Dorking Christian Centre Chaplain
   - ✓ St Andrews Church Centre and Cafe Manager
2. Monitoring the above projects, offering guidance and training where appropriate, so that they continue to fulfil their mission objectives.
3. Being a 'critical friend' to all the churches within the circuit by advising, encouraging and challenging them to look for and engage in mission opportunities in their own setting.
4. Responding quickly to any mission initiatives arising within the local churches.
5. Asking the CLT to regularly review those areas of circuit life which would benefit from a wider viewpoint than the local church. Namely:
   a) Safeguarding: Are all safeguarding procedures in place and appropriate training being given?

b) Partnerships: Are there opportunities for working alongside or partnering other churches, networks or secular bodies?
c) Staffing: Are the staffing levels of the circuit, both lay and ordained, sustainable and sufficient?
d) External resources: Are there resources outside the circuit, either of training or funding, which can be tapped into?
e) New and emerging missional possibilities: Are there any new developments which need an imaginative response?

6. Constantly seeking God's guidance and strength through prayer, study, worship and fellowship.

7. Revisiting and revising this strategy by the Spring 2023.

**Review of the year**

Through its ministers, lay employees and church members, the Circuit has provided leadership, pastoral care, Christian teaching and worship and administrative support for its constituent churches, projects and the communities with which they are connected.

The year under review was a continuation of our journey through the global crisis that is the Coronavirus Pandemic. We have managed to maintain our connections with our various church congregations and reorganised to encourage and nurture the life of the church under vastly different circumstances. As the pandemic shifted and we were enabled to resume gathering together again the various churches in the Circuit have been able to begin rebuilding and the journey continues.

The Circuit supports a variety of projects and services for which lay employees have been necessary. The Circuit Leadership Team have been tasked with ensuring that each project continues to support the mission aims of the Circuit and wider Methodist Church and that the financing can be met within current projected resources. The Team have devised a format for doing this which has been accepted by the Circuit Meeting.

One of the more significant aspects of this Connexional Year has been the closure of the Dorking Methodist Church. It had become apparent that the Methodist congregation meeting at the St Martin's CoE was no longer sustainable and so the painful decision to close the church was taken. The biggest impact of that decision related to the work of the Dorking Christian Centre and the Circuit determined that that work should not be lost. To that end it made the arrangements to transfer the Centre into the Circuit's possession and the Circuit Meeting became the Trustees of the Dorking Christian Centre in order to secure its ongoing mission to the town of Dorking. A service to celebrate the life and witness of the Methodist Church in Dorking was held on Sunday 22nd May 2022.

Training and advice are regularly given on Safeguarding. There have also been First Aid training days offered. Opportunities offered by the District and Connexional Discipleship & Ministries Learning Network are advertised and taken up where appropriate, in addition to training received from other organisations.

The CLT meet regularly to ensure the effective management of the Circuit, as well as praying together as we seek God's guidance for the future.

**Income trends**

Circuit Income is primarily drawn from the Assessment paid by the Circuit churches.

Other income mostly relates to contributions from Circuit churches and external sources to support the employment costs of the lay employees for the various mission projects around the Circuit.

The global pandemic, that resulted in the temporary closure of the churches for worship and use by other groups and hirers, meant that church incomes continued to be squeezed in this financial year for which an Assessment budget that was 16.06% less than the previous year had been set.

**Expenditure Trends**

Stipend expenditure has increased each financial year in line with Conference approved increases. Other employment costs have increased following reviews of their salaries when compared to the Living Wage from time to time.

Just under 16.8% of the 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.

Other expenditure includes maintenance and repair of the Circuit Manses which has again been higher this year due to extensive works on one Manse needing a replacement porch and extensive repairs to the roof.

**Fund Balances**

As at 31st August 2022 the net current assets of the Circuit in Unrestricted Funds were £68,710 giving approximately 3 months cover for expenditure from the Unrestricted Funds.

**Plans for 2022 / 2023**

We look forward to Deacon Sarah Pitkeathly being ordained into the ministry of the Methodist Church in the summer of 2023. Sarah will continue to exercise her ministry across the three southern churches in the Circuit.

During the year work will commence on plans to combine the three southern churches into one church but continuing to worship in the three chapels as before.

Circuit income will be primarily drawn from the assessment paid by the circuit churches but concerns about the churches ability to pay still need to be considered and an assessment budget slightly lower than the previous year has been agreed.

Other income will still be required from some churches for the lay employees that they have appointed but some of these are supported by annual grants from Circuit funds. External sources of funding include the Mole Valley District Council with grant support for the Dorking Christian Centre.

**Trustee's Annual Report on Finance and Governance**

**Basis of preparation and legal framework**

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities' Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: **Dorking & Horsham Methodist Circuit**

Registration Charity Number: 1135069

**Dorking & Horsham Circuit**

Date of registration 22nd March 2010

Main communication address: 23 Ryecroft Drive, Horsham, West Sussex RH12 2AW

The members of the Dorking & Horsham 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 Gavin Hancocks<br>Rev Jan Hofmeyr<br>Rev Kim Plumpton<br>Deacon Sarah Pitkeathly<br>Rev David Pitkeathly – Dorking Christian Centre Chaplin P/T |
| Circuit Lay Workers | Mrs Susan Halliday<br>Mrs Louise Hollands<br>Mr Nicholas Joyce<br>Mrs Janette Masters<br>Mrs Carol Stoves |
| Circuit Stewards | Mr Brian Frogley<br>Mrs Angela Putland (Senior)<br>Mrs Carol Stoves |
| Principal Officer: | Mr Brian Frogley acted as the principal officer overseeing the day-to-day financial management and accounting for the Circuit during the year. |
| Independent Examiner: | Mr Tony Canvin. 33 Kingmere, South Terrace, Littlehampton, West Sussex BN17 5LD |
| Investment Bankers: | Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes |

**Aims and organisation:**

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, 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 and the Circuit Property Secretary.

**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 South East District and is also accountable to the Methodist Conference. The following Churches are linked to the circuit - Cobham United Church, Effingham Methodist Church, Leatherhead Methodist Church, London Road Methodist Church – Horsham, Partridge Green Methodist Church, St Andrews Methodist Church – Horsham.

**Risk Management**

Risks are identified and monitored periodically, and professional advice taken when necessary.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis.

**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 Dorking & Horsham 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 Dorking & Horsham 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 two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses.
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.

Appendix A

CIRCUIT MEETING MEMBERSHIP

| | |
|---|---|
| MINISTERS | Rev Gavin Hancocks |
| | Rev Jan Hofmeyr |
| | Rev Kim Plumpton |
| | Deacon Sarah Pitkeathly |
| | Rev David Pitkeathly |
| SUPERNUMERARY MINISTERS | Rev Sue Conroy |
| CIRCUIT STEWARDS | Mr Brian Frogley |
| | Mrs Angela Putland |
| | Mrs Carol Stoves |
| CIRCUIT MEETING SECRETARY | Mrs Carolyn King |
| CIRCUIT SAFEGUARDING OFFICER | Mr Nicolas Joyce |
| CIRCUIT PROPERTY STEWARD | Mr Paul Bradley |
| CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES | Mrs Jay Dunning |
| | Mr Robert Pitt |

CIRCUIT CHURCH REPRESENTATIVES

| | |
|---|---|
| Cobham United Church: | Mrs Jeanette Chamberlain |
| | Mr Brian Manners |
| Effingham Methodist Church | Mrs Rhona Elliott |
| | Mrs Pat Crawford |
| | Mr David Putland |
| | Mrs Gill Walker |
| Leatherhead Methodist Church | Mr Tim Hall |
| | Mr Les Prescott |
| | Mrs Maureen Prescott |
| | Mr Ron Shaw |
| London Road Methodist Church – Horsham: | Mr David Casey |
| | Mr Philip Dale |
| | Mrs Audrey Fowler |
| | Mr Fred King |
| | Mr Trefor Little |
| Partridge Green Methodist Church: | Mrs Margaret Daniell |

**Dorking & Horsham Circuit:**

Mr Chris Holmes
Mrs Alison James
Mrs Stephanie Kirkcaldy

St Andrews Methodist Church – Horsham:

Mrs Daphne Baraclough
Mr Peter Bramhill
Ms Ruby Clarke
Mr Dave Randell
Mrs Sue Randell

Circuit
Accruals Accounts
2021-2022

# THE METHODIST CHURCH

## STANDARD FORM OF ACCOUNTS
## ACCRUALS BASIS
### for the year ended 31 August 2022

| Dorking and Horsham | Circuit |
|---|---|

**Registered Charity - Registration number** 1135069

This will apply to all Charities in Scotland and all Charities in England and Wales which are Registered Charities

| South East | District | Circuit No: 36 / 10 |
|---|---|---|

| | |
|---|---|
| **Ministers** | Rev Gavin Hancocks |
| | Deacon Sarah Pitkeathly |
| | Rev Jan Hofmeyr |
| | Rev Kim Plumpton |
| | |
| | |
| | |
| | |
| | |
| **Circuit Stewards** | Carol Stoves |
| | Angela Putland |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Circuit Treasurer** | Brian Frogley |

Name of Circuit: Dorking and Horsham  Circuit No: 36 / 10

## 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 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | | |
| 1 Donations and legacies | | | | | | | | 0 |
| 2 Income from monetary investments | | 1,300 | 0 | | | | | 1,300 |
| 3 Income from investment properties | 3 | 0 | | | | | | 0 |
| 4 Assessments on Churches | 4 | 181,000 | | | | | | 181,000 |
| 5 Capital Receipts | | | | | | | | 0 |
| 6 Grants received | 5 | | | | 24,035 | | | 24,035 |
| 7 Other charitable activities | 6 | | | | 56,371 | | | 56,371 |
| 8 Total from charitable activities | | 182,300 | 0 | 0 | 80,407 | 0 | | 262,706 |
| 9 Other income | | | | | | | | 0 |
| 10 Total income and endowments | | 182,300 | 0 | 0 | 80,407 | 0 | | 262,706 |
| **Expenditure** | | | | | | | | |
| 11 Grants and donations | 7 | 8,280 | 22,720 | | | | | 31,000 |
| 12 Salaries and associated costs | 8 | 98,408 | | 1,042 | 130,620 | | | 230,070 |
| 13 Property maintenance and costs | 9 | 21,594 | | 31,448 | | | | 53,042 |
| 14 Connexional assessment | | 34,026 | | | | | | 34,026 |
| 15 District Assessment & Levy | | 9,169 | | | | | | 9,169 |
| 15a URC M & M Contribution | | 18,800 | | | | | | 18,800 |
| 16 Depreciation | | | | | | | | 0 |
| 17 Office expenses | 10 | 6,805 | 35,249 | | | | | 42,054 |
| 18 Other outgoings | 11 | 1,570 | | 0 | 14,171 | | | 15,741 |
| 19 Total charitable expenditure | | 198,651 | 57,969 | 32,494 | 144,791 | 0 | | 433,902 |
| 20 Gains/(losses) on monetary investments | | 0 | 0 | 0 | 0 | 0 | | 0 |
| 21 Gains/(losses) on investment properties | 3 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 22 Net income/(expenditure) | | -16,351 | -57,969 | -32,494 | -64,384 | 0 | | -171,198 |
| 23 Transfers between funds | 7 | -58,519 | 0 | 32,377 | 26,142 | 0 | | 0 |
| 24 Other gains/(losses) | 7 | 56,500 | -36,200 | 29,484 | 0 | 0 | | 47,761 |
| 25 Net movement in funds | | -18,370 | -98,169 | 29,366 | -38,242 | 0 | | -123,415 |
| 26 Total funds brought forward | | 1,081,330 | 586,656 | 2,910 | 56,199 | 485 | | 1,727,582 |
| 27 Total funds carried forward | | 1,062,960 | 490,488 | 32,277 | 17,958 | 485 | | 1,604,167 |

Name of Circuit **Dorking and Horsham** Circuit No 36 / 10

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

| | Notes to the previous accounts | General Fund (Unrestricted) £ | Circuit Model Trust (Unrestricted) £ | Designated Funds (unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Total 2020-2021 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | | | | 0 |
| 2 Income from monetary investments | | 1,139 | - | | | | 1,139 |
| 3 Income from investment properties | | 6,109 | | | | | 6,109 |
| 4 Assessments on Churches | 4 | 215,636 | | | | | 215,636 |
| 5 Capital Receipts | | | | | | | 0 |
| 6 Grants received | 5 | | | | 41,530 | | 41,530 |
| 7 Other charitable activities | 6 | | | | 55,527 | | 55,527 |
| 8 Total from charitable activities | | 222,883 | - | - | 97,057 | - | 319,940 |
| 9 Other income | | | | | | | 0 |
| 10 Total income and endowments | | 222,883 | - | - | 97,057 | - | 319,940 |
| **Expenditure** | | | | | | | |
| 11 Grants and donations | 7 | - | 50,000 | | | | 50,000 |
| 12 Salaries and associated costs | 8 | 71,612 | | 77 | 116,171 | | 187,860 |
| 13 Property maintenance and costs | 9 | 16,376 | | 71,094 | | | 87,470 |
| 14 Connexional assessment | | 34,247 | | | | | 34,247 |
| 15 District Assessment & Levy | | 7,089 | - | | | | 7,089 |
| 15a URC M&M Contribution | | 17,904 | | | | | 17,904 |
| 16 Depreciation | | | | | | | 0 |
| 17 Office expenses | 10 | 5,147 | 45,040 | | | | 50,187 |
| 18 Other outgoings | 11 | 1,203 | | 171 | 3,287 | | 4,661 |
| 19 Total charitable expenditure | | 153,578 | 95,040 | 71,343 | 119,458 | - | 439,419 |
| 20 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 21 Gains/(losses) on investment properties | | - | - | - | - | - | - |
| 22 Net income/(expenditure) | | 69,305 | (95,040) | (71,343) | (22,401) | - | (119,479) |
| 23 Transfers between funds | 7 | (103,416) | - | 71,588 | 31,828 | - | - |
| 24 Other gains/(losses) | 7, 12 | 3,250 | (35,500) | - | - | - | (32,250) |
| 25 Net movement in funds | | (30,861) | (130,540) | 245 | 9,427 | - | (151,729) |
| 26 Total funds brought forward | | 1,112,191 | 717,198 | 2,665 | 46,772 | 485 | 1,879,312 |
| 27 Total funds carried forward | | 1,081,330 | 586,658 | 2,910 | 56,199 | 485 | 1,727,583 |

Name of Circuit: Dorking and Horsham | Circuit No: 36 / 10

# 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 2022 £ | Totals 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **Fixed Assets** | | | | | | | | |
| Circuit Mailbox & Equipment | | 1,030,000 | | | | | 1,030,000 | 1,030,000 |
| Investment properties | | | | | | | 0 | 0 |
| Investments | | | | | | 485 | 485 | 485 |
| *Total fixed assets* | | 1,030,000 | 0 | 0 | 0 | 485 | 1,030,485 | 1,030,485 |
| **Current Assets** | | | | | | | | |
| Debtors | BS1 | 8,981 | | | | | 8,981 | 8,561 |
| Loans by the Circuit | | | | | | | 0 | 0 |
| Investments with TMCP | | | 490,489 | | | | 490,489 | 586,658 |
| Central Finance Board Deposits | BS2 | 122,348 | | 32,277 | 24,808 | | 179,433 | 222,634 |
| Cash at Bank and in hand | | 6,772 | | | 0 | | 6,772 | 7,334 |
| *Total current assets* | | 138,097 | 490,489 | 32,277 | 24,808 | 0 | 685,675 | 825,191 |
| **Current liabilities** | | | | | | | | |
| Creditors (due in under 1 year) | BS2 | 69,387 | | | 6,858 | | 76,245 | 71,333 |
| Grants payable within 1 year | BS2 | 35,750 | 0 | | | | 35,750 | 27,000 |
| *Total current liabilities* | | 105,137 | 0 | 0 | 6,858 | 0 | 111,995 | 98,333 |
| *Net current assets/liabilities* | | 32,960 | 490,489 | 32,277 | 17,954 | 0 | 573,680 | 726,858 |
| *Total assets less current liabilities* | | 1,062,960 | 490,489 | 32,277 | 17,954 | 485 | 1,604,165 | 1,757,343 |
| **Long term liabilities (due after more than one year)** | | | | | | | | |
| Grants payable after 1 year | BS2 | 0 | | | | | 0 | 29,750 |
| Loans to the Circuit | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| *Net assets* | | 1,062,960 | 490,489 | 32,277 | 17,954 | 485 | 1,604,165 | 1,727,593 |
| **Funds of the Circuit** | | | | | | | | |
| General Fund (Unrestricted) | | 1,062,960 | | | | | 1,062,960 | 1,061,330 |
| Circuit Model Trust Fund (Unrestricted) | | | 490,489 | | | | 490,489 | 586,658 |
| Designated Funds (Unrestricted) | | | | 32,277 | | | 32,277 | 2,811 |
| *Total Unrestricted Funds* | | | | | | | 1,585,726 | 1,670,899 |
| Restricted Funds | | | | | 17,954 | | 17,954 | 56,199 |
| Endowment Funds | | | | | | 485 | 485 | 485 |
| *Total Funds* | | 1,062,960 | 490,489 | 32,277 | 17,954 | 485 | 1,604,165 | 1,727,593 |

Signed

Circuit Treasurer

**Notes to the Accounts**

## 1 Basis of accounting and accounting policies

**i Accounting standard**

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

**ii Public benefit entity**

The Dorking and Horsham Methodist 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 are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

**iv Content::**

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

**v FRS 102 SORP 2015**

These accounts are compliant with FRS 102 and with the FRS 102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg 6(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg 8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

**vii Going concern**

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

**vii Consolidation**

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

**viii Income recognition**

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

Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds". These transactions are not reflected in the SOFA because they are the income of the Connexion. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS 102).

In accordance with the Charities SORP (FRS 102), 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**

Expenditure 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 legation constructive obligation committing the Circuit to pay out resources.

x **Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year and from existing funds the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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 property is shown in the accounts at 2015 deemed values, which comprised the insurance rebuild costs at that time and an estimated land component value of £183,000. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.
The Circuit has made use of the deemed cost option on transitioning to FRS 102, as outlined above.

xiii **Monetary investments**

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, a market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

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

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv **Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by The Methodist Church. These are detailed in Note 12 below.

xvi **Funds**

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

xvii **Endowment funds**

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for endowment funds. The income may be restricted or unrestricted depending upon the terms of the endowment.

xviii **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 Circuit. 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 seek to tax these receipts in the hands of ministers.

xix **Transition to FRS 102**

The transition date as defined by FRS 102 was 1 September 2015.

## 2 Glossary of terms

**Church**: a group of members from fewer than 10 to more than 300

**Circuit**: a group of Methodist Churches near each other geographically

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

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

**District**: a group of contiguous Circuits, usually between 15 and 30

**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

**Pensions Trust**: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees

**Presbyters (including Superintendent)**: Probationer or Ordained Methodist Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit

## 3 Investment Property

The manse at 11 Butlers Road, Horsham that was being let to a private tenant is now being used to house a member of the ministerial team in the circuit and her family.

## 4 Assessments on Churches

The Circuit currently comprises of 6 churches (5 Methodist Churches and 1 URC/Methodist Church) 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 (including support granted to various mission projects that is not drawn from the Circuit Model Trust Fund) from the Assessment.

The contribution from each church is determined annually by the Circuit using a formulaic method which takes account of the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses). Assessments on Churches are quarterly or monthly in advance and are treated as pre-payments on a receivable basis.

Dorking Methodist Church closed on 31st August 2021 and the Dorking Christian Centre, that had been managed by the Dorking Church, is now the Circuit's responsibility. As it has no membership, and thus cannot be included in the Assessment process, the Centre does contribute to the income of the Circuit at an amount negotiated on an annual basis.

## 5 Grants Receivable

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2021 |
|---|---|---|---|---|---|
| *Southwater Youth Worker* | | | | - | |
| Southwater Parish Council | | | 4,735 | 4,735 | 11,530 |
| Connect Southwater | | | 3,000 | 3,000 | 5,125 |
| Horsham & Slinfold URC/and Synod | | | - | - | 7,500 |
| | | | | | |
| *Leatherhead Youth & Children's Worker* | | | | | |
| District Advance Fund | | | - | - | - |
| Leatherhead URC | | | - | - | 1,074 |
| | | | | | |
| *Dorking Christian Centre Cook* | | | | | |
| Mole Valley DC | | | 16,300 | 16,300 | 16,300 |
| | | | | | |
| Totals | - | - | 24,035 | 24,035 | 41,530 |

## 6 Other Income

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2021 |
|---|---|---|---|---|---|
| | | | | | |
| *Leatherhead Youth & Children's Worker* | | | | | |
| Leatherhead Methodist Church | | | 15,000 | 15,000 | 17,000 |
| | | | | | |
| *Circuit / LRMC / PGMC Administrator* | | | | | |
| London Road Methodist Church | | | 3,142 | 3,142 | 631 |
| | | | | | |
| *Southwater / St Andrew's Family Worker* | | | | | |
| Southwater Community Methodist Church | | | - | - | 1,385 |
| | | | | | |
| *St Andrews Family & Children's Worker* | | | | | |
| St Andrews Methodist Church | | | - | - | 2,768 |
| | | | | | |
| *St Andrews Administrator* | | | | | |
| St Andrews Methodist Church | | | 5,379 | 5,379 | 2,936 |
| | | | | | |
| *St Andrews Caretaker / Cleaner* | | | | | |
| St Andrews Methodist Church | | | 3,527 | 3,527 | 741 |
| | | | | | |
| *St Andrews Centre Manager* | | | | | |
| St Andrews Methodist Church | | | - | - | 418 |
| | | | | | |
| *Dorking Christian Centre Managers* | | | | | |
| Dorking Christian Centre | | | 23,352 | 23,352 | 23,696 |
| | | | | | |
| *Dorking Christian Centre Saturday Cook* | | | | | |
| Dorking Christian Centre | | | - | - | 433 |
| | | | | | |
| *Leatherhead Administrator* | | | | | |
| Leatherhead Methodist Church | | | 5,971 | 5,971 | 5,520 |
| | | | | | |
| Totals | - | - | 56,371 | 56,371 | 55,527 |

## 7 Grants and Donations

The Circuit has made commitments to provide specific funding for certain lay worker mission projects as set out in the following tables. The commitments are being met by withdrawing funds from the Circuit Model Trust Fund to the General Fund.

Most projects are run by Circuit churches so that the corresponding lay workers are employed by the Circuit and these grants and donations are shown as internal transfers from the General Fund. A grant was also made to the Dorking Christian Centre to cover refurbishment expenses they had incurred.

A one-off donation has been made to the Methodist Ministers' Pension Fund in response to a request from the Pension Fund managers to support a shortfall in their Reserve Fund and agreed by the Methodist Conference in June 2022. This amount was paid directly from the Circuit Model Trust Fund.

| | General Fund | | | | |
|---|---|---|---|---|---|
| **Grantee / Donee** | **Unpaid b/fwd** | **New this year** | **Paid this year (external)** | **Paid this year (internal transfer)** | **Unpaid c/fwd** |
| *Youth & Children's Worker* | | | | | |
| Leatherhead Methodist Church | 20,000 | - | - | 10,000 | 10,000 |
| | | | | | |
| *Family & Children's Worker* | | | | | |
| St Andrew's Methodist Church | 8,750 | | | - | 8,750 |
| | | | | | |
| Dorking Christian Centre Chaplain | 22,000 | - | - | 7,000 | 15,000 |
| St Andrew's Managers | 6,000 | 2,000 | - | 6,000 | 2,000 |
| Circuit Administrator | - | 3,142 | - | 3,142 | - |
| | - | - | - | - | - |
| Dorking Christian Centre | - | 8,280 | 8,280 | | - |
| | | | | | |
| **Totals** | 56,750 | 13,422 | 8,280 | 26,142 | 35,750 |

| | Circuit Model Trust Fund | | | | |
|---|---|---|---|---|---|
| **Grantee / Donee** | **Unpaid b/fwd** | **New this year** | **Paid this year (external)** | **Paid this year (internal transfer)** | **Unpaid c/fwd** |
| | | | | | |
| | | | | | |
| Pension Reserve Fund | - | 22,720 | 22,720 | - | - |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | - | 22,720 | 22,720 | - | - |

In addition, there are three Designated Funds for manse repairs, general training and unused ministerial allowances (see Note 8 below). Transfers were made during the year to these Designated Funds from the General Fund as shown in the table below. Responsibility for the Dorking Christian Centre passed to the Circuit on 1st September 2021 following the closure of Dorking Methodist Church and the balance at year end is brought into the Circuit accounts. Also see Note 4

| | Transfers | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Grant funding from General Fund | (26,142) | - | - | 26,142 |
| Grant funding from CMTF | - | - | - | - |
| Stipend support 2021-22 | | - | - | - |
| Stipend support 2022-23 | | - | - | - |
| | - | - | - | |
| Manse repairs | (31,440) | - | 31,440 | - |
| General training | - | - | - | - |
| Ministerial allowances | (937) | - | 937 | - |
| | | | | |
| Totals | (58,519) | - | 32,377 | 26,142 |

| | Other Movements of Funds | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Release grant provision | 56,750 | - | - | - |
| New grant provision | (35,750) | - | - | - |
| Release stipend provision for 2021-22 | 35,500 | - | - | - |
| Provision for stipend support 2022-23 | | (38,200) | - | - |
| Addition of Dorking Christian Centre | | | 29,481 | |
| Totals | 56,500 | (38,200) | 29,481 | - |

## 8 Salaries and associated costs

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| | 1.5 Presbyters, 1 Deacon | | | (4 Full time and 8 part time lay employees) | |
| Stipends /salaries | 67,397 | - | - | 120,098 | 187,496 |
| National Insurance Contributions | 5,770 | - | - | 6,092 | 11,861 |
| Pensions | 17,297 | - | - | 4,974 | 22,271 |
| Reclaim from HMRC JRS scheme | | | | (544) | (544) |
| Ministerial travel | 6,572 | - | - | - | 6,572 |
| Ministerial allowances | 1,372 | - | 1,043 | - | 2,414 |
| Other ministerial expenses | - | - | - | - | - |
| Removal costs | - | - | - | - | - |
| | - | - | - | | - |
| | | | | | - |
| Totals | 98,408 | - | 1,043 | 130,620 | 230,070 |

Ministerial allowances to cover books and training costs are provided in the sum of up to £350 each year for each Presbyter. Any unused sums up to £350 for each Presbyter are carried forward to future years.

### Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Connexion accounts for this scheme is in deficit but a plan for the removal of the deficit has been proposed and is being implemented.

The Circuit's lay employees have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contributions scheme. The Circuit contributes to this scheme as employer and although there are some deficit liabilities in respect of former members, the plan that is being implemented to remove that deficit imposes no further contribution requirement on the Circuit. Accordingly there is no value included in the accounts for that contingent liability.

### Payments to trustees

Payments to Presbyteral trustees are shown in the table above. Non-Presbyteral trustees receive no travel expenses and no other expense payments in the exercise of their duties save for reimbursement of costs incurred on behalf of the Circuit for specific projects or events (primarily manse repairs and maintenance).

## 9 Property maintenance and costs

The Circuit is Managing Trustee for 3 manses all of which are now occupied by ministers stationed in the Circuit. The Circuit insures all the manses through Methodist Insurance and is also responsible for the payment of Council Tax, Water charges and Homecare cover for the gas appliances in the properties.

The cost of ongoing maintenance, repairs and improvements to all the properties is funded through a Designated Manse Fund and a transfer of £15,000 pa is made from the General Fund. The level of transfer is reviewed by the trustees each year and any changes are agreed by the Spring Circuit Meeting.

The Circuit pays for the quinquennial structural surveys on each manse and each church in the Circuit.

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Property maintenance: | | | | | |
| *Leatherhead* | - | - | 5,721 | - | 5,721 |
| *Ryecroft Drive, Horsham* | - | - | 21,055 | - | 21,055 |
| *Butlers Road, Horsham* | - | - | 4,060 | - | 4,060 |
| *Cobham* | - | - | 613 | - | 613 |
| *Dorking Christian Centre* | | | | | - |
| Insurance | 3,416 | - | - | - | 3,416 |
| Council Tax | 12,019 | - | - | - | 12,019 |
| Water Rates | 2,054 | - | - | - | 2,054 |
| Structural surveys | 4,105 | - | - | - | 4,105 |
| | | | | | |
| **Totals** | 21,594 | - | 31,448 | - | 53,042 |

## 10 Office expenses

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Phones and internet | 2,190 | - | - | - | 2,190 |
| Printing, office supplies etc | 2,524 | - | - | - | 2,524 |
| Employment administration costs | 1,747 | - | - | - | 1,747 |
| Charitable donation for Independent Examination | 250 | - | - | - | 250 |
| Bank charges | 93 | - | - | - | 93 |
| District Advance Fund Levy | - | 35,249 | - | - | 35,249 |
| | | | | | - |
| **Totals** | 6,805 | 35,249 | - | - | 42,054 |

The employment administration costs relate to the charge made by the central payroll bureau of the Methodist Church which the Circuit uses for paying its lay employees. This figure also includes the Circuit's share of the Apprenticeship Levy payable by the Methodist Church.

## 11 Other outgoings

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Lay employment expenses and costs | - | - | - | 2,456 | 2,456 |
| Supernumerary fees and other travel costs | 1,570 | - | - | - | 1,570 |
| Training | - | - | - | - | - |
| Youth Worker to Southwater Youth Project | | | | 11,715 | 11,715 |
| **Totals** | 1,570 | - | - | 14,171 | 15,741 |

Various of the lay employees incur costs which are payable from the Restricted Funds held by the Circuit instead of by the churches where their work is based. This includes the cost of providing holiday and sickness cover for the cook at the Dorking Christian Centre.

The Circuit meets the travel costs of all non-stipendiary Ministers and Local Preachers preaching at Circuit churches and the cost of preaching fees payable to Supernumerary Ministers.

## 12 Methodist Connexional Funds

The monies shown below are passed to the Circuit by churches and their members for various Connexional Funds as set out in Note 1 (xv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

| | 2021-2022 | 2020-2021 |
|---|---|---|
| **Balance brought forward from last year** | 888.00 | 0.00 |
| Offerings/Gifts - received for Methodist Connexional Funds | 2,148.00 | 1,588.00 |
| Offerings/Gifts - passed to Methodist Connexional Funds | 3,036.00 | 700.00 |
| **Balance carried forward** | 0 | 888.00 |

## BS1 Debtors

Deductions are made from Circuit monies in August in respect of stipends due for the month of September after the end of the accounting year. These are shown as debtors in the balance sheet.

## BS2 Analysis of current assets and liabilities and provisions

Circuit churches pay their Assessments in August for the coming financial year, alongwith their contributions towards the costs of some of the lay employees during the coming year. A transfer has also been made from the Circuit Model Trust Fund during August in respect of the grants and donations agreed for the coming year and a portion of the stipend costs (see Note 7). These payments and transfers are analysed below into the various funds along with the liabilities and provisions.

| | Designated fund balances |
|---|---|
| Manse repair fund | 2 |
| Ministerial allowances | 1,294 |
| Training fund | 1,500 |
| Dorking Christian Centre | 29,481 |
| Total | 32,277 |

| Restricted Funds | Lay employee fund balances | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| Circuit/LRMC/PGMC Administrator | 251 | 800 | | 800 |
| Dorking Christian Centre Chaplain | 3,392 | - | - | - |
| Dorking Christian Centre Cook | 41 | - | | - |
| Dorking Christian Centre Managers | 1,350 | - | | - |
| Dorking Christian Centre Saturday Cook | | - | - | - |
| Leatherhead Administrator | - | 1,708 | - | 1,708 |
| Leatherhead Y & CW | 2,257 | 4,350 | - | 4,350 |
| Southwater Youth Worker | - | - | | - |
| St Andrews Administrator | 980 | - | - | - |
| St Andrews Centre Manager / Missioner | 3,182 | - | - | - |
| St Andrews F & CW | 6,501 | - | - | - |
| St Andrews Caretaker / Cleaner | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Totals | 17,954 | 6,858 | - | 6,858 |

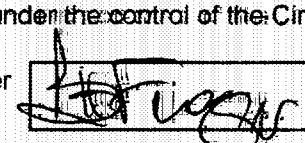
| General Fund current and future grant liabilities | Unpaid at 31 August 2022 (see Note 7) | Advance transfers | Grants payable 2022-2023 | Grants payable after 2022-2023 |
|---|---|---|---|---|
| Circuit/LRMC/PGMC Administrator | - | | - | - |
| Dorking Christian Centre Chaplain | 15,000 | - | 15,000 | - |
| Leatherhead Y & CW | 10,000 | - | 10,000 | - |
| St Andrews Centre Manager / Missioner | 2,000 | - | 2,000 | - |
| St Andrews F & CW | 8,750 | - | 8,750 | - |
| | | | | |
| Totals | 35,750 | - | 35,750 | - |

| General Funds | Fund balance | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| | | | | |
| Balance of CBB deposits | 52,956 | - | - | - |
| Circuit Assessment | - | 31,187 | - | 31,187 |
| Stipend costs 2022 - 2023 | - | - | 38,200 | 38,200 |
| | | | | |
| Totals | 52,956 | 31,187 | 38,200 | 69,387 |

# DECLARATIONS

**Treasurer**

I confirm that I have prepared these accruals-based accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer  Date 16.3.2023

Name: Brian Frogley

Address: 9 Ramsey Close, Horsham, West Sussex RH12 5AF

**Presentation to the Circuit Meeting for approval.**

I confirm that the Accounts have been presented to the Circuit Meeting on 21.3.2023 and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting: Revd Gavin Hancocks

Date: 21/3/2023

---

**Independent Examiner's Report to the Trustees of the**

Dorking and Horsham **Circuit**

The Circuit's Trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The Trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met; or

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

(3) I have/have not* 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.

Name: TONY CANVIN

Signature:

Relevant Professional qualification or body:

Address: 33 Kingmere, South Terrace, Littlehampton, West Sussex, BN17 5LD

Date: 16 March 2023

**DORKING AND HORSHAM METHODIST CIRCUIT**

England & Wales - Charity number 1135069

# Accounts

**Dorking & Horsham Circuit**

**TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 AUGUST 2021***

**Introduction**

Welcome to the Annual Trustees' Report for the Dorking & Horsham Methodist Circuit. We are part of the Methodist Church of Great Britain and as such our main aim is to share the Christian Faith in our specific communities seeking to bring people into a vital and living relationship with God in Jesus Christ. What follows seeks to show how we go about that endeavour in partnership with the Churches that make up the Circuit along with other partners in the villages and towns in which we find ourselves. In all this we seek to be agents of transformation and change, bringing healing and hope into people's lives and the communities we serve.

**Aims and organisation**

**Circuit Mission Policy** - *September 2015*

In order to fulfil our Methodist calling, Dorking and Horsham Methodist Circuit seeks to

- promote forward-looking opportunities for mission and evangelism.
- promote and resource mission in the most appropriate way for each individual mission context.
- use our available resources wisely and seek other funding and partnerships to enable lay and ordained to work collaboratively in frontline mission.
- take up opportunities for working in new and creative ways whenever possible.
- empower, equip and enable lay and ordained leadership at circuit and local level.

**As of September 2015, our current strategy for implementing this is by:**

1. Continuing to support the following projects through the use of circuit funds, part taken from the assessment and part from the General Reserve Fund:
   - ✓ Leatherhead Youth and Children's Worker
   - ✓ Dorking Christian Centre Chaplain
   - ✓ St Andrews Children and Family Worker
   - ✓ St Andrews Church Centre and Cafe Manager
2. Monitoring the above projects, offering guidance and training where appropriate, so that they continue to fulfil their mission objectives.
3. Being a 'critical friend' to all the churches within the circuit by advising, encouraging and challenging them to look for and engage in mission opportunities in their own setting.
4. Responding quickly to any mission initiatives arising within the local churches.
5. Asking the CLT to regularly review those areas of circuit life which would benefit from a wider viewpoint than the local church. Namely:

a) Safeguarding: Are all safeguarding procedures in place and appropriate training being given?
b) Partnerships: Are there opportunities for working alongside or partnering other churches, networks or secular bodies?
c) Staffing: Are the staffing levels of the circuit, both lay and ordained, sustainable and sufficient?
d) External resources: Are there resources outside the circuit, either of training or funding, which can be tapped into?
e) New and emerging missional possibilities: Are there any new developments which need an imaginative response?

6. Constantly seeking God's guidance and strength through prayer, study, worship and fellowship.

7. Revisiting and revising this strategy by Spring 2022.

**Review of the year**

Through its ministers, lay employees and church members, the Circuit has provided leadership, pastoral care, Christian teaching and worship and administrative support for its constituent churches, projects, and the communities with which they are connected.

The year under review was a continuation of our journey through the global crisis that is the Coronavirus Pandemic. We have managed to maintain our connections with our various church congregations and reorganised to encourage and nurture the life of the church under vastly different circumstances. As the pandemic shifted and we were enabled to resume gathering again the various churches in the Circuit have been able to begin rebuilding and the journey continues.

As if the pandemic was not enough of a challenge we have also had to contend with a ministerial resignation, the loss of a worshipping community and the significant reduction of the membership of the other church they had pastoral charge of. Nevertheless, after some initial reorganization, the process of rebuilding was begun, and a new post was created with the keenly anticipated arrival of a Deacon appointed to the Circuit with effect from the 1st September 2021.

The Circuit supports a variety of projects and services for which lay employees have been necessary. The Circuit Leadership Team have been tasked with ensuring that each project continues to support the mission aims of the Circuit and wider Methodist Church and that the financing can be met within current projected resources. The Team have devised a format for doing this which has been accepted by the Circuit Meeting.

Training and advice is regularly given on Safeguarding. There have also been First Aid training days offered. Opportunities offered by the District and Connexional Discipleship & Ministries Learning Network are advertised and taken up where appropriate, in addition to training received from other organisations.

The CLT meet regularly to ensure the effective management of the Circuit, as well as praying together as we seek God's guidance for the future.

**Income trends**

Circuit Income is primarily drawn from the Assessment paid by the Circuit churches.

Other income mostly relates to contributions from the Circuit churches and external sources to support the employment costs of the lay employees for the various mission projects around the Circuit.

The global pandemic that resulted in the temporary closure of the churches for worship and use by other groups and hirers meant that church incomes were squeezed in the second half of the financial year and this lowering of incomes had to be recognised when setting the 2020 – 2021 budget.

**Expenditure Trends**

Stipend expenditure has increased each financial year in line with Conference approved increases. Other employment costs have increased following reviews of their salaries when compared to the Living Wage from time to time.

Just under 15% of the 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.

Other expenditure includes maintenance and repair of the Circuit Manses which has again been higher this year due to extensive works on one Manse with replacement windows throughout the property.

**Fund Balances**

As at 31st August 2021 the net current assets of the Circuit Unrestricted Funds were £82,191 giving approximately 2.5 months cover for Expenditure from the Unrestricted Funds.

**Plans for 2021 / 2022**

At the start of the new Connexional year the churches in the Circuit will still be slowly emerging from the effects of the closures enforced by the Covid 19 pandemic. The Assessment for this year has been set at a much lower level to avoid stressing the financial situations at some of the churches in the Circuit.

The Assessment calculations will revert to the normal method based on 25% membership and 75% income. We will be welcoming a Probationer Deacon into the Circuit Ministerial team at the beginning of the year so Stipend costs will be increased.

With the closure of Dorking Methodist Church on 31st August 2021, the Christian Centre now falls under the Trusteeship of the Circuit Meeting. The amount the Dorking Christian Centre is expected to contribute to the Circuit is broadly in line with the amount we could have expected from the Dorking Methodist Church had that continued.

The Circuit will be supporting four lay employees by making grants to the sponsoring churches. This will be the second year in a three year cycle of support for these. In addition an Administrative Support for the Superintendent will be employed with the cost being shared on a 50/50 basis with London Road Methodist Church in Horsham.

Stipend costs for 2021 – 2022 will be for one Superintendent, one Deacon, and one part time Supernumerary Minister.

Circuit Income will continue to be primarily drawn from the Assessment paid by the Circuit churches.

Other income mostly relates to contributions from the Circuit churches and other external sources to support the employment costs of the lay employees for the various mission projects around the Circuit.

## Trustee's Annual Report on Finance and Governance

### Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

Full Name of Charity: **Dorking & Horsham Methodist Circuit**

Registration Charity Number: 1135069

Date of registration: 22nd March 2010

Main communication address: 23 Ryecroft Drive, Horsham, West Sussex RH12 2AW

The members of the Dorking & Horsham 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 Gavin Hancocks<br>Rev Jan Hofmeyr<br>Rev Kim Plumpton<br>Rev Derek Tighe |
| Circuit Lay Workers | Mrs Susan Halliday<br>Mrs Rosemary Johnston<br>Mr Nicholas Joyce<br>Mrs Janette Masters<br>Ms Rowan Nunnerley<br>Mrs Carol Stoves<br>Mrs Clare Walker |
| Circuit Stewards | Mr Brian Frogley<br>Mrs Angela Putland (Sar)<br>Mrs Carol Stoves |
| Principal Officer: | Mr Brian Frogley acted as the principal officer overseeing the day to day financial management and accounting for the Circuit during the year. |
| Independent Examiner: | Mr Tony Canvin, 33 Kingmere, South Terrace, Littlehampton, West Sussex BN17 5LD |

| | |
|---|---|
| Investment Bankers: | Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes |

**Aims and organisation**

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, 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 and the Circuit Property Secretary.

**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 South East District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit - Cobham United Church, Dorking Methodist

Church, Effingham Methodist Church, Leatherhead Methodist Church, London Road Methodist Church - Horsham, Partridge Green Methodist Church, St Andrews Methodist Church - Horsham, Southwater Community Methodist Church

Other specific organisations with specific linkage include Christ Church URC – Leatherhead and St Martin's Church - Dorking.

**Risk Management**

Risks are identified and monitored periodically and professional advice taken when necessary.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis.

**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 Dorking & Horsham 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 Dorking & Horsham 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**

**Dorking & Horsham Circuit**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses. 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.

Appendix A

CIRCUIT MEETING MEMBERSHIP

| | |
|---|---|
| MINISTERS | Rev Gavin Hancocks<br>Rev Jan Hofmeyr<br>Rev Kim Plumpton<br>Rev Derek Tighe |
| SUPERNUMERARY MINISTERS | Rev Sue Conroy |
| CIRCUIT STEWARDS | Mr Brian Frogley<br>Mrs Angela Putland<br>Mrs Carol Stoves |
| CIRCUIT MEETING SECRETARY | Mrs Carolyn King |
| CIRCUIT SAFEGUARDING OFFICER | Vacant |
| CIRCUIT PROPERTY STEWARD | Mr Paul Bradley |
| CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES | Mrs Jay Dunning<br>Mr Robert Pitt |

CIRCUIT CHURCH REPRESENTATIVES

| | |
|---|---|
| Cobham United Church | Mrs Jeanette Chamberlain<br>Mr Brian Manners |
| Dorking Methodist Church | Miss Elizabeth Dobson<br>Mr Peter Essex<br>Mrs Myrtle Haine<br>Mrs Sue Jamieson |
| Effingham Methodist Church | Mrs Rhona Elliott<br>Mrs Pat Hammond<br>Mr David Putland<br>Mrs Gill Walker |
| Leatherhead Methodist Church: | Mr Tim Hall<br>Mr Les Prescott<br>Mrs Maureen Prescott<br>Mr Ron Shaw |
| London Road Methodist Church – Horsham: | Mr David Casey<br>Mr Trefor Little<br>Mr Philip Reeves<br>Mr John Williams |

Partridge Green Methodist Church:

Mrs Margaret Daniell
Mrs Alison James
Mrs Stephanie Kirkcaldy
Mrs Jill Moore

St Andrews Methodist Church – Horsham:

Mrs Daphne Baraclough
Mr Peter Bramhill
Mrs Rosemary Johnston
Mrs Sue Randell

Circuit
Accruals Accounts
2020-2021

# THE METHODIST CHURCH

## STANDARD FORM OF ACCOUNTS
## ACCRUALS BASIS
### for the year ended 31 August 2021

| Dorking and Horsham | Circuit |
|---|---|

| Registered Charity - Registration number | 1135069 |
|---|---|

This will apply to all Charities in Scotland and all Charities in England and Wales which are Registered Charities

| South East | District | Circuit No | 36 /10 |
|---|---|---|---|

| Ministers |
|---|
| Rev Gavin Hancocks |
| Rev Kath Jones (to 30 November 2020) |
| Rev Jan Hofmeyr |
| Rev Kim Plumpton |
| Rev Derek Tighe |
| |
| |
| |
| |

| Circuit Stewards |
|---|
| Carol Stoves |
| Angela Rutland |
| |
| |
| |
| |
| |
| |
| |

| Circuit Treasurer |
|---|
| Brian Frogley |

Name of Circuit: Dorking and Horsham — Circuit No: 36 / 10

## 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 2020-2021 £ |
|---|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | | |
| 1 | Donations and legacies | | | | | | | 0 |
| 2 | Income from monetary investments | | 1,138 | - | | | | 1,138 |
| 3 | Income from investment properties | 3 | 6,109 | | | | | 6,109 |
| 4 | Assessments on Churches | 4 | 215,636 | | | | | 215,636 |
| 5 | Capital Receipts | | | | | | | 0 |
| 6 | Grants received | 5 | | | | 36,405 | | 36,405 |
| 7 | Other charitable activities | 6 | | | | 60,652 | | 60,652 |
| 8 | Total from charitable activities | | 222,883 | - | - | 97,057 | - | 319,940 |
| 9 | Other income | | | | | | | 0 |
| 10 | Total income and endowments | | 222,883 | - | - | 97,057 | - | 319,940 |
| **Expenditure** | | | | | | | | |
| 11 | Grants and donations | 7 | - | 50,000 | | | | 50,000 |
| 12 | Salaries and associated costs | 8 | 71,612 | | 77 | 116,171 | | 187,860 |
| 13 | Property maintenance and costs | 9 | 16,376 | | 71,094 | | | 87,470 |
| 14 | Connexional assessment | | 34,247 | | | | | 34,247 |
| 15 | District Assessment & Levy | | 7,089 | - | | | | 7,089 |
| 15a | URC M&M Contribution | | 17,904 | | | | | 17,904 |
| 16 | Depreciation | | | | | | | 0 |
| 17 | Office expenses | 10 | 5,147 | 45,040 | | | | 50,187 |
| 18 | Other outgoings | 11 | 1,203 | | 171 | 3,287 | | 4,661 |
| 19 | Total charitable expenditure | | 153,578 | 95,040 | 71,343 | 119,458 | - | 439,419 |
| 20 | Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 21 | Gains/(losses) on investment properties | 3 | - | - | - | - | - | - |
| 22 | Net income/(expenditure) | | 69,305 | (95,040) | (71,343) | (22,401) | - | (119,479) |
| 23 | Transfers between funds | 7 | (103,416) | - | 71,588 | 31,828 | - | - |
| 24 | Other gains/(losses) | 7 | 3,250 | (35,500) | - | - | - | (32,250) |
| 25 | Net movement in funds | | (30,861) | (130,540) | 245 | 9,427 | - | (151,729) |
| 26 | Total funds brought forward | | 1,112,191 | 717,198 | 2,665 | 46,772 | 485 | 1,879,312 |
| 27 | Total funds carried forward | | 1,081,330 | 586,658 | 2,910 | 56,199 | 485 | 1,727,583 |

Name of Circuit: Dorking and Horsham Circuit No 36 / 10

## Statement of Financial Activities (SOFA) for the year ended 31 August 2020:

| | Notes to the previous accounts | General Fund (Unrestricted) £ | Circuit Model Trust (Unrestricted) £ | Designated Funds (unrestricted) £ | Restricted Funds £ | Endowment Funds £ | Total 2019-2020 £ |
|---|---|---|---|---|---|---|---|
| **Income and Endowments** | | | | | | | |
| 1 Donations and legacies | | | | | | | 0 |
| 2 Income from monetary investments | | 5,809 | - | | | | 5,809 |
| 3 Income from investment properties | | 14,108 | | | | | 14,108 |
| 4 Assessments on Churches | 4 | 223,813 | | | | | 223,813 |
| 5 Capital Receipts | | | 717,198 | | | | 717,198 |
| 6 Grants received | 5 | | | | 45,858 | | 45,858 |
| 7 Other charitable activities | 6 | | | | 59,495 | | 59,495 |
| 8 Total from charitable activities | | 243,730 | 717,198 | - | 105,353 | - | 1,066,281 |
| 9 Other income | | | | | | | 0 |
| 10 Total income and endowments | | 243,730 | - | - | 99,857 | - | 1,066,281 |
| **Expenditure** | | | | | | | |
| 11 Grants and donations | 7 | 10,000 | - | | | | 10,000 |
| 12 Salaries and associated costs | 8 | 112,682 | | 666 | 133,311 | | 246,659 |
| 13 Property maintenance and costs | 9 | 14,674 | | 21,434 | | | 36,108 |
| 14 Connexional assessment | | 32,684 | | | | | 32,684 |
| 15 District Assessment & Levy | | 6,894 | | | | | 6,894 |
| 15a URC/M&M Contribution | | 17,052 | | | | | 17,052 |
| 16 Depreciation | | | | | | | 0 |
| 17 Office expenses | 10 | 6,774 | | | | | 6,774 |
| 18 Other outgoings | 11 | 1,469 | | 1,000 | 2,848 | | 5,316 |
| 19 Total charitable expenditure | | 202,229 | - | 23,100 | 136,159 | - | 361,488 |
| 20 Gains/(losses) on monetary investments | | - | - | - | - | - | - |
| 21 Gains/(losses) on investment properties | | - | - | - | - | - | - |
| 22 Net income/(expenditure) | | 41,501 | 717,198 | (23,100) | (30,806) | - | 704,793 |
| 23 Transfers between funds | 7 | (66,632) | - | 22,802 | 43,830 | - | - |
| 24 Other gains/(losses) | 7, 12 | 40,425 | - | - | - | - | 40,425 |
| 25 Net movement in funds | | 15,293 | 717,198 | (298) | 13,024 | - | 745,218 |
| 26 Total funds brought forward | | 1,096,898 | - | 2,963 | 33,747 | 485 | 1,134,094 |
| 27 Total funds carried forward | | 1,112,191 | 717,198 | 2,665 | 46,772 | 485 | 1,879,312 |

Name of Circuit: Dorking and Horsham  Circuit No: 36 / 10

# 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 | | 1,030,000 | | | | | 1,030,000 | 1,030,000 |
| Investment properties | | | | | | | 0 | 0 |
| Investments | | | | | | 485 | 485 | 485 |
| ***Total fixed assets*** | | **1,030,000** | **0** | **0** | **0** | **485** | **1,030,485** | **1,030,485** |
| **Current Assets** | | | | | | | | |
| Debtors | BS1 | 8,561 | | | | | 8,561 | 7,421 |
| Loans by the Circuit | | | | | | | 0 | 0 |
| Investments with TMCP | | | 586,658 | | | | 586,658 | 717,198 |
| Central Finance Board Deposits | BS2 | 157,686 | | 2,911 | 62,034 | | 222,631 | 240,753 |
| Cash at Bank and in hand | | 7,331 | | | 0 | | 7,331 | 8,522 |
| ***Total current assets*** | | **173,578** | **586,658** | **2,911** | **62,034** | **0** | **825,181** | **973,894** |
| **Current liabilities** | | | | | | | | |
| Creditors (due in under 1 year) | BS2 | 65,498 | | | 5,835 | | 71,333 | 125,067 |
| Grants payable within 1 year | BS2 | 27,000 | 0 | | | | 27,000 | 0 |
| ***Total current liabilities*** | | **92,498** | **0** | **0** | **5,835** | **0** | **98,333** | **125,067** |
| ***Net current assets/liabilities*** | | **81,080** | **586,658** | **2,911** | **56,199** | **0** | **726,848** | **848,827** |
| ***Total assets less current liabilities*** | | **1,111,080** | **586,658** | **2,911** | **56,199** | **485** | **1,757,333** | **1,879,311** |
| **Long term liabilities (due after more than one year)** | | | | | | | | |
| Grants payable after 1 year | BS2 | 29,750 | | | | | 29,750 | 0 |
| Loans to the Circuit | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| ***Net assets*** | | **1,081,330** | **586,658** | **2,911** | **56,199** | **485** | **1,727,583** | **1,879,311** |
| **Funds of this Circuit** | | | | | | | | |
| General Fund (Unrestricted) | | 1,081,330 | | | | | 1,081,330 | 1,112,191 |
| Circuit Model Trust Fund (Unrestricted) | | | 586,658 | | | | 586,658 | 717,198 |
| Designated Funds (Unrestricted) | | | | 2,911 | | | 2,911 | 2,665 |
| ***Total Unrestricted Funds*** | | | | | | | **1,670,899** | **1,832,054** |
| Restricted Funds | | | | | 56,199 | | 56,199 | 46,772 |
| Endowment Funds | | | | | | 485 | 485 | 485 |
| ***Total Funds*** | | **1,081,330** | **586,658** | **2,911** | **56,199** | **485** | **1,727,583** | **1,879,312** |

Signed

Circuit Treasurer

## Notes to the Accounts

### 1 Basis of accounting and accounting policies

**i Accounting standard**

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

**ii Public benefit entity**

The Dorking and Horsham Methodist 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 are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activites.

**iv Content**

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

**v FRS 102 SORP 2015**

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

**vi Going concern**

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Circuit is a going concern.

**vii Consolidation**

The Circuit has denominational regulatory oversight in respect of the 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.

**viiii Income recognition**

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

Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds". These transactions are not reflected in the SOFA because they are the income of the Connexion. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP (FRS 102).

In accordance with the Charities SORP (FRS 102), 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**

Expenditure 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.

x **Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year and from existing funds the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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 property is shown in the accounts at 2015 deemed values, which comprised the insurance rebuild costs at that time and an estimated land component value of £183,000. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

xiii **Monetary Investments**

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, a market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

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

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv **Methodist Connexional Funds**

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by The Methodist Church. These are detailed in Note 12 below.

xvi **Funds**

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

xvii **Endowment funds**

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for endowment funds. The income may be restricted or unrestricted depending upon the terms of the endowment.

xviii **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 Circuit. 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 seek to tax these receipts in the hands of ministers.

xix **Transition to FRS 102**

The transition date as defined by FRS 102 was 1 September 2015.

## 2 Glossary of terms

**Church**: a group of members from fewer than 10 to more than 300.

**Circuit**: a group of Methodist Churches near each other, typically between 10 and 30

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

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

**District**: a group of contiguous Circuits, usually between 15 and 30.

**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

**Pensions Trust**: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees.

**Presbyters (including Superintendent)**: Probationer or Ordained Methodist Ministers and/or Deacons 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

## 3 Investment Property

During this year it became necessary to serve the required six months notice to the tenant then occupying the 11 Butlers Road, Horsham manse as the house was required by a Deacon and her family from mid August 2021 and major modification work was required to be carried out. Notice was served late December 2020 and the tenant vacated the property on 3rd April 2021. Rental income less the letting agent's regular charge is shown as income from investment properties.

## 4 Assessments on Churches

At the commencement of the year the Circuit was comprised of 8 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. During the year the Southwater Community Methodist Church closed but the remaining Assessment contributions for the year were covered by funds recovered by the Circuit. Dorking Methodist Church also closed on 31st August 2021 leaving 6 churches still active at the beginning of the 2021 - 2022 financial year.

The contribution from each church is determined annually by the Circuit using a formulaic method which takes account of the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses). Assessments on Churches are collected quarterly in advance and are treated as pre-payments on a receivable basis.

## 5 Grants Receivable

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2020 |
|---|---|---|---|---|---|
| *Southwater Youth Worker* | | | | - | |
| Southwater Parish Council | | | 11,580 | 11,580 | 17,000 |
| Horsham & Slinfold URC and Synod | | | 7,500 | 7,500 | 7,500 |
| *Leatherhead Youth & Children's Worker* | | | | | |
| District Advance Fund | | | - | - | - |
| Leatherhead URC | | | 1,074 | 1,074 | 3,700 |
| *Dorking Christian Centre Cook* | | | | | |
| Mole Valley DC | | | 16,300 | 16,300 | 17,658 |
| | | | | | |
| | | | | | |
| **Totals:** | - | - | 36,405 | 36,405 | 45,858 |

## 6 Other Income

| | General Fund | Circuit Model Trust Fund | Restricted Funds | Total | 2020 |
|---|---|---|---|---|---|
| *Southwater Youth Worker* | | | | - | |
| Southwater Community Methodist Church | | | 5,125 | 5,125 | 4,525 |
| *Leatherhead Youth & Children's Worker* | | | | | |
| Leatherhead Methodist Church | | | 17,000 | 17,000 | 7,500 |
| *Circuit / LRMC / PGMC Administrator* | | | | | |
| London Road Methodist Church | | | 631 | 631 | - |
| *Southwater Family & Childrens Worker* | | | | | |
| Southwater Community Methodist Church | | | 1,385 | 1,385 | 5,540 |
| *St Andrews Family & Childrens Worker* | | | | - | - |
| St Andrews Methodist Church | | | 2,768 | 2,768 | 3,250 |
| *Southwater / St Andrew's Administrator* | | | | | |
| Southwater Community Methodist Church | | | - | - | 929 |
| St Andrew's Methodist Church | | | 2,936 | 2,936 | 676 |
| *St Afdrews Caretaker / Cleaner* | | | | | |
| St Andrews Methodist Church | | | 741 | 741 | - |
| *St Andrew's Managers* | | | | | |
| St Andrews Methodist Church | | | 418 | 418 | - |
| *Dorking Christian Centre Managers* | | | | | |
| Dorking Methodist Church | | | 23,696 | 23,696 | 29,686 |
| *Dorking Christian Centre Saturday Cook* | | | | | |
| Dorking Methodist Church | | | 433 | 433 | 2,531 |
| *Leatherhead Administrator* | | | | | |
| Leatherhead Methodist Church | | | 5,520 | 5,520 | 4,857 |
| **Totals** | - | - | 60,652 | 60,652 | 59,495 |

## 7 Grants and Donations

The Circuit has made commitments to provide specific funding for certain lay worker mission projects as set out in the following tables. The commitments are met by utilising funds in the Circuit Model Trust Fund that have been transferred into the General Fund. A new three year cycle of funding commenced on 1st September 2020.

The projects are run by Circuit churches but the corresponding lay workers are employed by the Circuit and these grants and donations are shown as internal transfers from the General Fund to the Restricted Funds.

| | General Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| *Youth Workers* | | | | | |
| Southwater | - | 11,000 | - | 11,000 | - |
| | | | | | |
| *Youth & Children's Worker* | | | | | |
| Leatherhead | - | 30,000 | - | 10,000 | 20,000 |
| | | | | | |
| *Family & Children's Workers* | | | | | |
| Southwater | | 1,875 | - | 1,875 | - |
| St Andrew's | | 15,000 | - | 6,250 | 8,750 |
| | | | | | - |
| Dorking Christian Centre Chaplain | - | 24,000 | - | 2,000 | 22,000 |
| St Andrew's Managers | - | 12,000 | - | 6,000 | 6,000 |
| Circuit Administrator | - | 978 | - | 978 | - |
| Soul Space | | - | - | - | - |
| Small projects | - | - | - | - | - |
| | | | | | |
| Totals | - | 94,853 | - | 38,103 | 56,750 |

| | Circuit Model Trust Fund | | | | |
|---|---|---|---|---|---|
| Grantee / Donee | Unpaid b/fwd | New this year | Paid this year (external) | Paid this year (Internal transfer) | Unpaid c/fwd |
| | | | | | |
| | - | - | - | - | - |
| Cobham Regeneration Project | | 50,000 | 50,000 | - | - |
| | | - | | | |
| | - | - | - | | - |
| | - | - | - | - | - |
| | | - | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | | | | | |
| Totals | - | 50,000 | 50,000 | - | - |

The Circuit has committed itself to funding a building and refurbishment project at Cobham United Church. The commitment is for £500,000 of which £50,000 has been paid to them.

In addition, there are three Designated Funds for manse repairs, general training and unused ministerial allowances (see Note 8 below). Transfers were made during the year to these Designated Funds from the General Fund as shown in the table below.

| | Transfers | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Grant funding from General Fund | (38,103) | - | - | 38,103 |
| Grant funding from CMTF | - | - | - | - |
| Stipend Support 2020-2021 | | - | - | - |
| Stipend Support 2021 - 2022 | | | - | - |
| Release of Southwater F&CW balance | 6,275 | - | - | (6,275) |
| Manse repairs | (71,100) | - | 71,100 | - |
| General training | (171) | - | 171 | - |
| Ministerial allowances | (317) | - | 317 | - |
| | | | | |
| Totals | (103,416) | - | 71,588 | 31,828 |

| | Gains/(losses) | | | |
|---|---|---|---|---|
| Item | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds |
| Release grant provision | - | - | - | - |
| New grant provision | (56,750) | - | - | - |
| Release stipend provision 2020-21 | 60,000 | | | |
| Provision for stipend support 2021 - 22 | | (35,500) | - | - |
| Manse Revaluation | | - | - | - |
| | | | | |
| Totals | 3,250 | (35,500) | - | - |

## 6 Salaries and associated costs

| | General Fund | Circuit Model Trust Fund | Designated funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| | (2 Full time + 1 Part time Presbyters) | | | (3 Full time and 7 part time lay employees) | |
| Stipends / salaries | 47,040 | - | - | 123,767 | 170,807 |
| National Insurance Contributions | 3,860 | - | - | 7,327 | 11,187 |
| Pensions | 11,831 | - | - | 5,632 | 17,463 |
| Reclaims from HMRC JRS scheme | | | | (23,541) | (23,541) |
| Distribution of reclaims to churches etc | | | | 2,986 | 2,986 |
| Ministerial travel | 3,591 | - | - | - | 3,591 |
| Ministerial allowances | 1,366 | - | 77 | - | 1,443 |
| Other ministerial expenses | - | - | - | - | - |
| Removal costs | 3,924 | - | - | - | 3,924 |
| | | - | - | | - |
| | | | | | - |
| Totals | 71,612 | - | 77 | 116,171 | 187,860 |

Ministerial allowances to cover books and training costs are provided in the sum of up to £350 each year for each Presbyter. Any unused sums up to £350 for each Presbyter are carried forward to future years.

### Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Connexion accounts for this scheme is in deficit but a plan for the removal of the deficit has been proposed and is being implemented.

The Circuit's lay employees have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contributions scheme (although there are some legacy defined benefit scheme liabilities for 3 former members and 1 current member of the scheme). The Circuit contributes to this scheme as employer and, although there are some deficit liabilities in respect of former members, the plan that is being implemented to remove that deficit imposes no contribution requirement on the Circuit. Accordingly there is no value included in the accounts for that contingent liability.

### Payments to trustees

Payments to Presbyteral trustees are shown in the table above. Non-Presbyteral trustees receive no travel expenses and no other expense payments in the exercise of their duties save for reimbursement of costs incurred on behalf of the Circuit for specific projects or events (primarily manse repairs and maintenance).

## 9 Property maintenance and costs

The Circuit is Managing Trustee for 3 manses, 2 of which are occupied by ministers stationed in the Circuit. One manse (Butlers Road, Horsham) was being let on a commercial basis but the tenant was given notice in December 2020 to enable refurbishment to take place and make way for a Deacon and her family to take up residency in August 2021. The Circuit insures all the manses and when it is housing a minister or deacon the Circuit is responsible for the payment of Council Tax and Water charges.

The cost of ongoing maintenance, repairs and improvements to all the properties is funded through a Designated Manse Fund and a transfer of £11,000 was made from the General Fund. The level of transfer is reviewed by the trustees each year and this year an additional transfer of £60,100 was made to reflect the additional costs of refurbishment of the Butlers Road, Horsham manse.

The Circuit pays for the quinquennial structural surveys on each manse and each church in the Circuit.

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Property maintenance | | | | | |
| *Leatherhead* | - | - | 1,107 | - | 1,107 |
| *Ryecroft Drive, Horsham* | - | - | 3,635 | - | 3,635 |
| *Butlers Road, Horsham* | - | - | 65,582 | - | 65,582 |
| *Cobham* | - | - | 770 | - | 770 |
| Insurance | 3,593 | - | - | - | 3,593 |
| Council Tax | 8,992 | - | - | - | 8,992 |
| Water Rates | 1,871 | - | - | - | 1,871 |
| Structural surveys | 1,920 | - | - | - | 1,920 |
| | | | | | |
| **Totals** | 16,376 | - | 71,094 | - | 87,470 |

## 10 Office expenses

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Phones and Internet | 1,889 | - | - | - | 1,889 |
| Printing, office supplies etc | 1,353 | - | - | - | 1,353 |
| Employment administration costs | 1,621 | - | - | - | 1,621 |
| Charitable donation for Independent Examination | 200 | - | - | - | 200 |
| Bank charges | 84 | - | - | - | 84 |
| District Advance Fund Levy | - | 45,040 | - | - | 45,040 |
| | | | | | - |
| **Totals** | 5,147 | 45,040 | - | - | 50,187 |

The employment administration costs relate to the charge made by the central payroll bureau of the Methodist Church which the Circuit uses for paying its lay employees. This figure also includes the Circuit's share of the Apprenticeship Levy payable by the Methodist Church.

The trust administration charge is levied by TMCP for investing the Circuit Model Trust Fund.

## 11 Other outgoings

| | General Fund | Circuit Model Trust Fund | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|---|
| Lay employment expenses and costs | - | - | - | 3,287 | 3,287 |
| Supernumerary fees and other travel costs | 1,203 | - | - | - | 1,203 |
| Training | - | - | 171 | - | 171 |
| | | | | | - |
| **Totals** | 1,203 | - | 171 | 3,287 | 4,661 |

Various of the lay employees incur costs which are payable from the Restricted Funds held by the Circuit instead of by the churches where their work is based. This includes the cost of providing holiday and sickness cover for the cook at the Dorking Christian Centre.

The Circuit meets the travel costs of all non-stipendiary Ministers and Local Preachers preaching at Circuit churches and the cost of preaching fees payable to Supernumerary Ministers.

## 12 Methodist Connexional Funds

The monies shown below are passed to the Circuit by churches and their members for various Connexional Funds as set out in Note 1(xv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

| | 2020-2021 | 2019-2020 |
|---|---|---|
| **Balance brought forward from last year** | 0 | 0 |
| Offerings/Gifts - received for Methodist Connexional Funds | 1,588.00 | 3,036.00 |
| Offerings/Gifts - passed to Methodist Connexional Funds | 700.00 | 3,036.00 |
| **Balance carried forward** | 888.00 | 0.00 |

## BS1 Debtors

Deductions are made from Circuit monies in August in respect of stipends due for the month of September after the end of the accounting year. These are shown as debtors in the balance sheet.

## BS2 Analysis of current assets and liabilities and provisions

Circuit churches pay their Assessments in August for the coming financial year, along with their contributions towards the costs of some of the lay employees during the coming year. A transfer has also been made from the Circuit Model Trust Fund during August in respect of the grants and donations agreed for the coming year and a portion of the stipend costs. These payments and transfers are analysed below into the various funds along with the liabilities and provisions.

| | Designated fund balances |
|---|---|
| Manse repair fund | 11 |
| Ministerial allowances | 1,400 |
| Training fund | 1,500 |
| **Total** | 2,911 |

| Restricted Funds | Lay employee fund balances | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| Circuit / LRMC / PGMC Administrator | - | 786 | - | 786 |
| Dorking Christian Centre Chaplain | 9,670 | - | - | - |
| Dorking Christian Centre Cook | 1,394 | - | - | - |
| Dorking Christian Centre Managers | 1,717 | - | - | - |
| Dorking Christian Centre Saturday Cook | - | - | - | - |
| Leatherhead Administrator | - | 1,300 | - | 1,300 |
| Leatherhead YCW | 6,055 | 3,750 | - | 3,750 |
| Southwater RCW | - | - | - | - |
| Southwater Youth Worker | 26,474 | - | - | - |
| St Andrew's Administrator | - | - | - | - |
| St Andrew's Community Centre Missioner | 4,058 | - | - | - |
| St Andrews RCW | 6,832 | - | - | - |
| St Andrews Caretaker / Cleaner | - | - | - | - |
| | | | | |
| **Totals** | 56,199 | 5,836 | - | 5,836 |

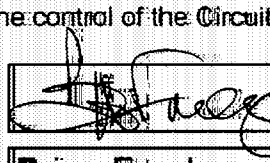
| General Fund current and future grant liabilities | Unpaid at 31 August 2021 (see Note 7) | Advance transfers | Grants payable 2021-2022 | Grants payable after 2021-2022 |
|---|---|---|---|---|
| Circuit / LRMC / PGMC Administrator | - | | - | - |
| Dorking Christian Centre Chaplain | 22,000 | - | 8,000 | 14,000 |
| Leatherhead YCW | 20,000 | - | 10,000 | 10,000 |
| Southwater RCW | - | - | - | - |
| Southwater Youth Worker | - | - | - | - |
| St Andrew's Community Centre Missioner | 6,000 | - | 4,000 | 2,000 |
| St Andrews RCW | 8,750 | - | 5,000 | 3,750 |
| **Totals** | 56,750 | - | 27,000 | 29,750 |

| General Funds | Fund balance | Payments received in advance | Transfers received in advance | Creditors due in 1 year |
|---|---|---|---|---|
| | | | | |
| Balance of CFB deposits | 92,188 | - | - | - |
| Circuit Assessment | - | 29,998 | - | 29,998 |
| Stipend costs 2021 - 2022 | - | | 35,500 | 35,500 |
| | | | | |
| **Totals** | 92,188 | 29,998 | 35,500 | 65,498 |

# DECLARATIONS

**Treasurer**

I confirm that I have prepared these accruals-based accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

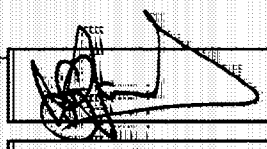
Signature of Treasurer  Date **15 March 2022**

Name: Brian Frogley

Address: 9 Ramsey Close, Horsham, West Sussex RH12 5AF

**Presentation to the Circuit Meeting for approval.**

I confirm that the Accounts have been presented to the Circuit Meeting on **17 March 2022** and were approved.

Signature of the Chair of the meeting 

Name of the Chair of the meeting: Revd. Gavin Hancocks

Date: 17/3/2022

---

**Independent Examiner's Report to the Trustees of the**

Dorking and Horsham **Circuit**

The Circuit's Trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The Trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met; or

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

(3) I have/have not* 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.

Name: TONY CANN

Signature:

Relevant Professional qualification or body:

Address: 13 KINGMAKERS, SOUTH TERRACE, LITTLEHAMPTON, WEST SUSSEX BN17 5LD

Date: 22 FEB 2022