

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 fulfill 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 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?

Dorking & Horsham Circuit

- 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 C of E 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.

Dorking & Horsham Circuit

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

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 Hancock: Rev Jan Hofmeyr Rev Kim Plumptre Deacon Sarah Pitkeathly Rev David Pitkeathly — Dorking Christian Centre Chaplain P/T
Circuit Lay Workers:	Mrs Susan Halliday Mrs Louise Hollands Mr Nicholas Joyce Mrs Janette Masters Mrs Carol Stoves
Circuit Stewards:	Mr Brian Frogley Mrs Angela Putland (Senior) 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.

Dorking & Horsham Circuit

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:

Dorking & Horsham Circuit:

- 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 / on 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 Jan Hofmeyr Rev Kim Plumptre 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

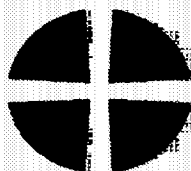
Cobham United Church:	Mrs Jeanette Chamberlain Mr Brian Mannens
Effingham Methodist Church:	Mrs Rhona Elliott Mrs Pat Crawford Mr David Putland Mrs Gill Walker
Leatherhead Methodist Church:	Mr Tim Hall Mr Les Prescott Mrs Maureen Prescott Mr Ron Shaw
London Road Methodist Church - Horsham:	Mr David Casey 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 Hancock
Deacon Sarah Pitkeathly
Rev Jan Hofmeyr
Rev Kim Plumptre

Circuit Stewards

Carol Steves
Angela Pittland

Circuit Treasurer

Brian Frogley

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
	£	£	£	£	£	£
Income and Endowments:						
1 Donations and legacies						0
2 Income from monetary investments	1,300	0				1,300
3 Income from investment properties	0					0
4 Assessments on Churches	181,000					181,000
5 Capital Receipts						0
6 Grants received				24,035		24,035
7 Other charitable activities				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	8,280	22,720				31,000
12 Salaries and associated costs	98,408		1,043	130,620		230,070
13 Property maintenance and costs	21,594		31,448			53,042
14 Connexional assessment	34,026					34,026
15 District Assessment & Levy	9,169					9,169
15a LRC M & M Contribution	18,808					18,808
16 Depreciation						0
17 Office expenses	6,805	35,249				42,054
18 Other outgoings	1,570		0	14,171		15,741
19 Total charitable expenditure	188,651	57,969	32,491	144,791	0	433,902
20 Gains/(losses) on monetary investments	0	0	0	0	0	0
21 Gains/(losses) on investment properties	0	0	0	0	0	0
22 Net income/(expenditure)	-16,351	-57,969	-32,491	-64,384	0	-121,195
23 Transfers between funds	-58,519	0	32,377	26,142	0	0
24 Other gains/(losses)	56,506	-38,200	29,481	0	0	47,787
25 Net movement in funds	-18,370	-88,189	29,368	-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	498,467	32,277	17,957	485	1,604,167

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

Notes to the accounts	Circuit Model					Total 2020-2021
	General Fund (Unrestricted)	Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	
	£	£	£	£	£	£
Income and Endowments						
1 Donations and legacies						0
2 Income from monetary investments	1,138	-				1,138
3 Income from investment properties	6,109					6,109
4 Assessments on Churches	215,638					215,638
5 Capital Receipts						0
6 Grants received				41,530		41,530
7 Other charitable activities				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	-	50,000				50,000
12 Salaries and associated costs	71,612		77	118,171		187,860
13 Property maintenance and costs	18,376		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	5,147	45,040				50,187
18 Other outgoings	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	(103,416)	-	71,588	31,828	-	-
24 Other gains/(losses)	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	2,685	46,772	485	1,879,312
27 Total funds carried forward	1,081,330	586,658	2,910	56,199	485	1,727,583

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 Mairies & 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	1,030,485	1,030,485

Current Assets:

Debtors	BS1	5,951				5,951	5,951
Loans by the Circuit						0	0
Investments with TMCP			490,489			490,489	586,658
Central Finance Board Deposits	BS2	122,348		32,277	24,812	179,437	222,621
Cash at Bank and in hand		6,772			0	6,772	7,331
Total current assets		135,097	490,489	32,277	24,812	682,675	825,701

Current liabilities:

Creditors (due in under 1 year)	BS2	69,357			5,858	75,215	71,333
Grants payable within 1 year	BS2	38,750	0			38,750	27,000
Total current liabilities		108,107	0	0	5,858	111,695	98,333
Net current assets/liabilities		32,990	490,489	32,277	17,954	670,980	727,368

Total assets less current liabilities		1,062,990	490,489	32,277	17,954	485	1,604,165
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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
Net assets		1,062,990	490,489	32,277	17,954	485	1,727,583

Funds of the Circuit:

General Fund (Unrestricted)		1,062,990				1,062,990	1,061,330
Circuit Model Trust Funds (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	68,199
Endowment Funds						485	485
Total Funds		1,062,990	490,489	32,277	17,954	1,604,185	1,727,583

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 Donking and Hershams 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. 8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg. 8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

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

vii Consolidation

The Circuit has denominational regulatory oversight in respect of 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 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 for 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 Workers:					
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.

Grantee / Donee	General Fund				
	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

Grantee / Donee	Circuit Model Trust Fund				
	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.

Item	Transfers			
	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

Item	Other Movements of Funds			
	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	-	-	120,096	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 Presbyterian trustees are shown in the table above. Non-Presbyterian trustees receive no travel expenses and no other expenses 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 manse, all of which are now occupied by ministers stationed in the Circuit. The Circuit insures all the manse 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, officers 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 (iv) and remitted to those funds. These figures are for information only and are not included elsewhere in the accounts.

Balance brought forward from last year

Offerings/Gifts - received for Methodist Connexional Funds

Offerings/Gifts - passed to Methodist Connexional Funds

Balance carried forward

2021-2022	2020-2021
886.00	0.00
2,146.00	1,586.00
3,036.00	700.00
0	886.00

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 (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	6,601	-	-	-
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	-

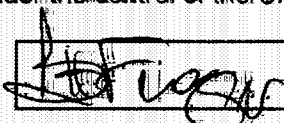
General Funds	Fund balance	Payments received in advance	Transfers received in advance	Creditors due in 1 year
Balance of CBB deposits	52,956	-	-	-
Circuit Assessment	-	311,187	-	311,187
Stipend costs 2022 - 2023	-	-	38,200	38,200
Totals	52,956	311,187	38,200	69,387

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
and were approved.

21.3.2023

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 August 2023