

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?

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 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 Presbyterian 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.

Dorking & Horsham Circuit

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.

Dorking & Horsham 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 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 Rev Jan Hofmeyr Rev Kim Plumpton Deacon Sarah Pitkeathly Rev David Pitkeathly – Dorking Christian Centre Chaplin P/T
Circuit Lay Workers	Mrs Susan Halliday Mr Nicholas Joyce Mrs Janette Masters Mrs Carol Stoves
Circuit Stewards	Mr Brian Frogley Mrs Angela Putland (Snr) Mr Philip Reeves 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

Dorking & Horsham Circuit

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

Dorking & Horsham Circuit

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 (SCLLP) 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.

Dorking & Horsham Circuit

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 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

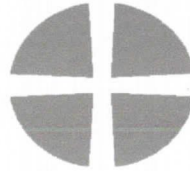
Dorking & Horsham Circuit

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 Plumptre (to 31st May 2023)

Circuit Stewards

Carol Stoves
Angela Putland
Philip Reeves

Circuit Treasurer

Brian Frogley

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 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

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

	Notes to the previous accounts	General Fund	Circuit Model	Designated	Restricted	Endowment	Total
		(Unrestricted)	Trust (Unrestricted)	Funds (unrestricted)	Funds	Funds	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

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

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	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	111,995
Net current assets/liabilities		56,477	450,002	47,323	19,793	0	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
Total Funds		1,086,477	450,002	47,323	19,793	485	1,604,080

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.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(b) 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: ^{His} ~~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

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
				-	
<i>Dorking Christian Centre Cook</i>					
Mole Valley DC			16,300	16,300	16,300
<i>Southwater Youth Worker</i>					
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
<i>Leatherhead Youth & Children's Worker</i>					
Leatherhead Methodist Church			18,335	18,335	15,000
				-	
<i>Circuit / LRMC / PGMC Administrator</i>				-	
London Road Methodist Church			3,250	3,250	3,142
				-	
<i>St Andrews Administrator</i>				-	
St Andrews Methodist Church			3,258	3,258	5,379
				-	
<i>St Andrews Caretaker / Cleaner</i>				-	
St Andrews Methodist Church			4,500	4,500	3,527
				-	
<i>Community Resilience Lay Worker</i>				-	
London Road Methodist Church			730	730	-
St Andrews Methodist Church			368	368	-
				-	
<i>St Andrews Centre Manager</i>				-	
St Andrews Methodist Church			-	-	-
				-	
<i>Dorking Christian Centre Managers</i>				-	
Dorking Christian Centre			-	-	23,352
				-	
<i>Leatherhead Administrator</i>				-	
Leatherhead Methodist Church			6,980	6,980	5,971
				-	
<i>Various Restricted Funds received by the Dorking Christian Centre</i>					
			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.

Grantee / Donee	General Fund				
	Unpaid b/fwd	New this year	Paid this year (external)	Paid this year (Internal transfer)	Unpaid c/fwd
<i>Youth & Children's Worker</i>					
Leatherhead Methodist Church	10,000	-	-	10,000	-
		-		-	-
<i>Family & Children's Worker</i>					
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

Grantee / Donee	Circuit Model Trust Fund				
	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.

Item	Transfers			
	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

Item	Other Movements of Funds			
	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	-	-	-

Item	Reallocation of Dorking Christian Centre Funds			
	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 manse all of which are occupied by ministers stationed in the Circuit. The Circuit insures all the manse 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 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					
<i>Leatherhead</i>	-	-	66,976	-	66,976
<i>Ryecroft Drive, Horsham</i>	-	-	3,355	-	3,355
<i>Butlers Road, Horsham</i>	-	-	1,607	-	1,607
<i>Cobham</i>	-	-	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					-
<i>Repairs & Maintenance</i>			21,116		21,116
<i>Refurbishment</i>				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					-
<i>Café / Servery Costs</i>			22,250		22,250
<i>Other Costs</i>			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.

Balance brought forward from last year

Offerings/Gifts - received for Methodist Connexional Funds

Offerings/Gifts - passed to Methodist Connexional Funds

Balance carried forward

2022-2023	2021-2022
0.00	888.00
2,185.45	2,148.00
2,185.45	3,036.00
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

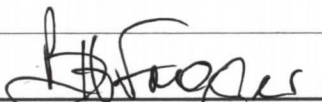
General Funds	Fund balance	Payments received in advance	Transfers received in advance	Creditors due in 1 year
Balance of CFB deposits	32,531	-	-	-
Circuit Assessment	-	38,261	-	38,261
Stipend costs	-	-	-	-
Totals	32,531	38,261	-	38,261

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
and were approved.

19/3/24

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