

Dorking & Horsham Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

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

Aims and organisation

Circuit Mission Policy - September 2023

Guided by the Holy Spirit, the Circuit seeks to:

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

More specifically our aims are to:

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

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

Dorking & Horsham Circuit

Review of the year

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

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

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

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

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

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

Income trends

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

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

Expenditure Trends

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

17.7% of the expenditure is the Circuit Contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

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

Dorking & Horsham Circuit

Fund Balances

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

Plans for 2024 / 2025

We start this new financial year with the Circuit in Stationing and seeking a full time Presbyterian acting as Superintendent of the Circuit as our present Superintendent will be 'sitting down' on 31st August 2025.

Additionally we will be seeking the appointment of a full time Deacon to assist the Presbyterian with pastoral responsibility for Cobham United Church. The Deacon would also have pastoral responsibility for the Dorking Christian Centre, a Circuit owned community centre.

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

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

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

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

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

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

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

Registration Charity Number: 1135069

Date of registration 22nd March 2010

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

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

Full membership is shown as Appendix A to this report.

Dorking & Horsham Circuit

Circuit Ministers and officers

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

Aims and organisation

Charity objective is to act as a Resource provider within the area from Cobham, Surrey in the north to Partridge Green, West Sussex in the south, for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Dorking & Horsham Circuit

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Related Parties

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

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

Risk Management

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

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable

Dorking & Horsham Circuit

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

The Dorking & Horsham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Dorking & Horsham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to two months' average expenditure from the General Budget (less transfers from Circuit Model Trust Fund) plus the total of committed expenditure from the Circuit Model Trust Fund. Additionally, there are Designated Funds sufficient to meet the full year's cost for ministerial allowances and the training budget and unspent monies from the annual budget of £15,000 for repair and maintenance of the manses. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Dorking & Horsham Circuit

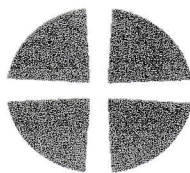
Appendix A

CIRCUIT MEETING MEMBERSHIP

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

CIRCUIT CHURCH REPRESENTATIVES

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



Circuit
Accruals Accounts
2023-2024

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2024

Dorking and Horsham

Circuit

Registered Charity - Registration number

1135069

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

South East	District	Circuit No	36 / 10
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Ministers

Rev Gavin Hancocks
Revd Dan Balsdon
Deacon Sarah Pitkeathly

Circuit Stewards

Carol Stoves
Philip Reeves
Les Prescott

Circuit Treasurer

Brian Frogley

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

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

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

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

Balance Sheet as at 31 August 2024

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment		3,544,629				3,544,629	3,544,629
Investment properties						0	0
Investments					485	485	485
Total fixed assets		3,544,629	0	0	0	3,545,114	3,545,114

Current Assets

Debtors	BS1	10,651			1,317	11,968	12,845
Loans by the Circuit						0	0
Investments with TMCP			60,607			60,607	450,002
Central Finance Board Deposits	BS2	100,794		12,611	29,217	142,622	104,673
Cash at Bank and in hand		11,167		36,696	23,375	71,238	61,425
Total current assets		122,612	60,607	49,307	53,909	286,436	628,946

Current liabilities

Creditors (due in under 1 year)	BS2	61,851			16,202	78,052	55,351
Grants payable within 1 year	BS2	0	0			0	0
Total current liabilities		61,851	0	0	16,202	78,052	55,351
Net current assets/liabilities		60,762	60,607	49,307	37,707	208,383	573,595

Total assets less current liabilities		3,605,391	60,607	49,307	37,707	485	3,753,497	4,118,708
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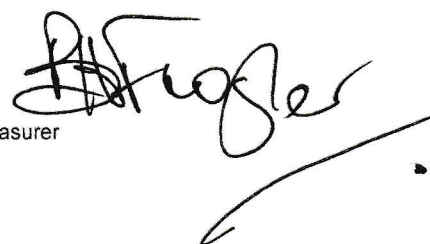
Long term liabilities (due after more than one year)								
Grants payable after 1 year	BS2	0				0	0	0
Loans to the Circuit						0	0	0
Net assets		3,605,391	60,607	49,307	37,707	485	3,753,497	4,118,708

Funds of the Circuit

General Fund (Unrestricted)		3,605,391				3,605,391	3,601,106
Circuit Model Trust Fund (Unrestricted)			60,607			60,607	450,002
Designated Funds (Unrestricted)				49,307		49,307	47,323
Total Unrestricted Funds						3,715,305	4,098,431
Restricted Funds					37,707	37,707	19,793
Endowment Funds						485	485
Total Funds		3,605,391	60,607	49,307	37,707	485	4,118,709

Signed

Circuit Treasurer



Notes to the Accounts

1 Basis of accounting and accounting policies**i Accounting standard**

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

ii Public benefit entity

The Dorking and Horsham Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and 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 2024, the trustees believe that the Circuit is a going concern.

vii Consolidation

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

viii Income recognition

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

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

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

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

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

x Grants

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

xi VAT

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

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

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

The Dorking Christian Centre became the responsibility of the Circuit at 1st September 2021 at a deemed value of £2,514,629 comprising the insurance rebuild costs and an estimated land value of £345,000 and demolition costs of £50,000.

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

xiii Monetary Investments

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

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

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

xv Methodist Connexional Funds

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

xvi Funds

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

xvii Endowment funds

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

xviii Ministers' manse costs

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

xix Transition to FRS 102

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

2 Glossary of terms

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

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

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

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

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

FRS: Financial Reporting Standard

HMRC: His Majesty's Revenue and Customs

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

MMPS: Methodist Ministers' Pension Scheme

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

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

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds

3 Investment Property

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

4 Assessments on Churches

The Circuit comprises of 4 churches (3 Methodist Churches and 1 URC/Methodist Church SCLEP) and each is assessed for a contribution to meet the overall net costs of the Circuit. The Circuit aims to cover all its net core costs (including support granted to various mission projects that is not drawn from the Circuit Model Trust Fund) from this Assessment.

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

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

5 Grants Receivable

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

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

6 Other Income

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

7 Grants and Donations

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

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

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

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

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

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

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

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

8 Salaries and associated costs

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

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

Pensions

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

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

Payments to trustees

Payments to Presbyterian trustees are shown in the table above. Non-Presbyterian 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 and the Circuit is responsible for the payment of Council Tax, Utilities and Water charges.

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

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

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

10 Office expenses

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

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

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

11 Other outgoings

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

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

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

12 Methodist Connexional Funds

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

Balance brought forward from last year
Offerings/Gifts - received for Methodist Connexional Funds
Offerings/Gifts - passed to Methodist Connexional Funds
Balance carried forward

2023-2024	2022-2023
0.00	0.00
56.00	2,185.45
56.00	2,185.45
0	0.00

BS1 Debtors

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

BS2 Analysis of current assets and liabilities and provisions

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

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

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

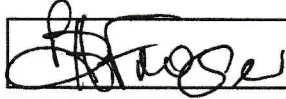
General Funds	Fund balance	Payments received in advance	Transfers received in advance	Creditors due in 1 year
Balance of CFB deposits	(22,444)	-	-	-
Circuit Assessment	-	39,851	-	39,851
Stipend costs	-	-	22,000	22,000
Totals	(22,444)	39,851	22,000	61,851

DECLARATIONS

Treasurer

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

Signature of Treasurer



Date

21.2.25.

Name

Brian Frogley

Address

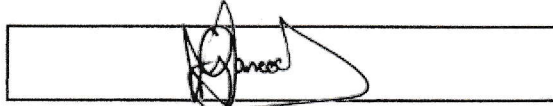
9 Ramsey Close, Horsham, West Sussex RH12 5AF

Presentation to the Circuit Meeting for approval.

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

26/02/2025

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Revd Gavin Hancocks

Date

26/02/2025

Independent Examiner's Report to the Trustees of the

Dorking and Horsham

Circuit

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

have not been met; or

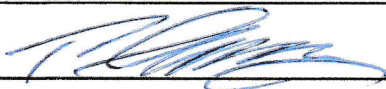
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name

TONY CANVIN

Signature



Relevant Professional qualification or body

Address

33 KINGMERE, SOUTH TERRACE
LITTLEHAMPTON
WEST SUSSEX BN17 5LD

Date

20 FEB 2025