

# KINGSTON-UPON-THAMES METHODIST CIRCUIT

England & Wales · Charity number 1163652

## Details

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Status	Registered
Legal form	Previously excepted
Registered	2015-09-18
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	6 Riverside Avenue East Molesey KT8 0AE
Phone	0203904598
Email	<a href="mailto:circuitoffice@kingstonscircuit.org.uk">circuitoffice@kingstonscircuit.org.uk</a>
Website	<a href="http://www.kingstonscircuit.org.uk">www.kingstonscircuit.org.uk</a>

## Activities

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**Objects:** THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION 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.

**Activities:** The Circuit carries out a number of activities, including: equipping local Churches for mission; supporting and training local preachers to lead worship; receiving and administering the payment of assessments to the Circuit in order for the Circuit to be able to provide a manse and ensure its Ministers are paid a stipend; and supporting local Churches in meeting their obligations.

## Classification

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

## Geography

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- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£203,708	£229,373	-	-
2023-08-31	£176,085	£207,965	-	-
2022-08-31	£175,353	£167,200	-	-
2021-08-31	£163,661	£164,958	-	-
2020-08-31	£184,528	£176,328	-	-

## Trustees

Name	Role	Appointed
Ahmad Mortazavi		2026-01-14
Alan Ernest Clatworthy		2020-01-15
Andrew Pakes		2015-09-01
Anne Gale		2021-09-01
BRIDGET RUSSELL		2021-09-01
Bethany Dickie		2021-01-13
CYNTHIA RHONWEN JONES		2023-09-01
Carol Fullbrook		2022-09-01
Daphne Baker		2025-09-01
David KNOWLES		2016-01-26
Duncan James Lloyd		2023-09-01
Elizabeth Megan Edwards		2023-09-01
Helen Lamb		2021-01-13
JULIA MORTON		2023-09-01
Jill BRIDGES		2016-04-14
MARINA ANNE GOLDING		2016-04-14
Malcolm Ian Irwin		2024-03-19
Margaret East		2015-09-01
Michael Axton		2015-09-01
NIGEL MACDONALD SPALDING		2015-09-01
Patricia Watson		2015-09-01
REV Dr Karl Aidan Rutledge		2017-09-01
REV Sang Don Paul Han		2015-09-01
Rev Jonathan Dean		2024-09-01
Rev Kan Yu		2023-11-01
Rev Vindra Leelawatee Maraj-Ogden		2023-09-01
Richard Alexander Bland		2020-09-01

Name	Role	Appointed
Ross Strachan		2024-09-01
Sharon Heath		2021-09-01
Sian Gainham		2025-09-01
Sun Hee Han		2025-09-01
Valerie Hayden		2020-09-01

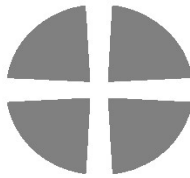
**KINGSTON-UPON-THAMES METHODIST CIRCUIT**

England & Wales - Charity number 1163652

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# Accounts

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**Circuit  
Accruals Accounts  
2023-2024**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS**

**for the year ended 31 August 2024**

<b>Kingston Upon Thames</b>	<b>Circuit</b>
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Registered Charity - Registration number

<b>1163652</b>
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London	District No/ Circuit No	35/38
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**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2024**

**Reference and administrative details**

**Full Name of Charity:** Kingston upon Thames Methodist Circuit

**Registration Charity Number:** 1163652

**Date of registration:** 18 September 2015

**Main communication address (Circuit office):** Surbiton Methodist Church  
39 Ewell Road  
Surbiton  
Surrey  
KT6 6AF

**Circuit Ministers and officers**

**Active Circuit Ministers:** Rev Vindra Maraj-Ogden  
(appointed 1 September 2023)

Rev Dr Karl Rutledge

Rev Dr Mark Wakelin (retired 31 August 2024)

**Circuit Stewards:**

Ms Helen Lamb

Mr John Harvey (resigned 31 August 2024)

Ms Julie Haines

Mr Malcolm Irwin (appointed 1 September 2024)

**Administrator:** Mr Michael Axton

**Circuit Treasurer:** Ms Bridget Russell

**Independent examiner:**

Simon Sturman  
Simply Accounts and Tax Limited  
Epsilon House  
Ransomes Europark  
Ipswich  
IP3 9FJ

**Bankers:** Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes  
Barclays Bank Plc

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2024

## Basis of preparation and legal framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016. The members of the Kingston upon Thames 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.

## Aims and organisation

### Mission Statement

To support and develop the Methodist congregations and communities of the circuit through offering oversight, leadership in mission, training and support services. The circuit's policy is to encourage and enable growth in:

- The number and diversity of people engaging with our congregations and community
- Discipleship and spirituality
- Service to our community and the wider world

### Aims and organisation

Charity objective is to act as a Resource provider within the area around Kingston upon Thames 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

In addition

- e) The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2024

## Public Benefit

In setting objective and planning activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit, including the guidance “Public benefit running a charity (PB2) in exercising their powers or duties.

## Structure, Governance and Management

The Kingston upon Thames Methodist Circuit links four Methodist churches which serve the diverse and growing communities of the Royal Borough of Kingston upon Thames. Each of our congregations is distinctive with its own style of worship and its own focus for mission and service, but we are held together by our common heritage of Methodism and a shared passion to worship and serve God within our local communities.

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, the Circuit Finance and Property Committees.

## Purposes of the Circuit

The purposes of a Methodist Circuit are defined by the standing orders of The Constitutional Practice and Discipline of the Methodist Church (CPD). They include: the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit. (CPD: Standing Order 500).

The Circuit acts as Managing Trustees for the three residential manse properties occupied by its ministers and also for a fourth residential property formerly occupied as a manse but now let on a tenancy with the income supporting the core work of the charity. It supports and oversees the work of Church Councils who act as Managing Trustees for the local church properties and has an important role in providing scrutiny and permission giving for key decisions affecting the trusteeship of the local churches. Custodian trusteeship is provided by the Trustees for Methodist Church Purposes.

## 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 London District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Chessington Church, Kingston Church, New Malden Church and Surbiton Hill Church.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2024

## Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## 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 Kingston upon Thames 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 Kingston upon Thames 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.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2024

## Review of the year

### Introduction

During the year of this report the circuit supported 2.5 (2023: 2.5) full time equivalent Methodist Presbyters and employed one part time administrator. This core staff team, however, only exists to support, encourage, enable and strengthen the ministry of our congregations and the majority of our activities – in worship, service and trusteeship - are led by volunteers.

Our local churches enjoy enriching relationships with partner churches through the various “Churches Together” groupings in the Borough and we actively support a number of borough wide initiatives including Street Pastors, Food Bank, Kingston Churches Action on Homelessness and the Oxygen youth work project.

### Staffing

Rev Vindra Maraj-Ogden joined the circuits staff as superintendent minister from September 2023. In August 2024 the Rev Dr Mark Wakelin stood down from active ministry at which stage the circuit moved to a two minister model. From September 2024, Rev Vindra Maraj-Ogden assumed pastoral charge of Chessington Methodist Church as well as for Surbiton Hill Methodist Church. The Circuit’s Part Time Co-Ordinator has continued to work effectively during the year supporting and enabling our administration and management. A new more flexible working pattern including home working has been introduced post COVID.

### Developing New Patterns

Considerable work was done by the circuit through this reporting year to ensure that safeguarding training and processes have are kept up to date with the latest policies. This being the main focus of our training effort during the year.

### Finance

Reserves are held both by the individual churches and the circuit. Each church holds and reports on their reserves separately. Each individual church contributes as they are able to the running costs of the circuit and the stipends of the ministerial staff. The circuit held its circuit assessment to each church at the same value as in the previous two years. However, with effect from 1 September 2024 a rise in circuit assessment has been agreed. In 2022/23 an indicative grant in support of the new heating system at New Malden Methodist Church was made. In 2023/24 it has not been necessary to call on the circuit reserves to support any of the local churches. Local church reserves have been regularly monitored with forward projections to indicate when each church might drop below the recommended reserve of six months expenditure.

### Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches. The rental income relates to the rental of a manse in Kingston upon Thames.

## **Kingston upon Thames Circuit Trustees Annual Report**

**For the year ended 31 August 2024**

### **Expenditure trends**

Stipend expenditure has increased each financial year in line with conference approved increases. The other expenditure includes costs involved in the upkeep of other manse property within the Circuit. When Rev Mark Wakelin stood down, the Chessington Manse was brought back up to letting standard and a sum of £35,755 was spent in this regard. The manse has subsequently been let while the circuit meeting decides what it needs from its investments to further support the work of the circuit in furthering God's mission in this time and place.

### **Fund balances**

As at 31 August 2024 the net current assets of the Circuit were £132,146 (2022: £151,213), giving sufficient cover for a year's expenditure excluding provision for manse renewal costs. Plans for 2024/25 Circuit financial plans for the coming year have been prepared on the basis that there are two full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. The circuit took out a loan with a member of the circuit meeting to the value of £10,000 which was generously loaned to the circuit. This will be repaid at either £2,500 per annum or as funds allow. The budget for 2024/25 was set with the expectation that this repayment would occur within two years.

### **Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure together with an amount of £20,000 to cover estimated future manse expenditure in maintaining them to a suitable standard. The circuit's operating reserves policy applies to the general, unrestricted fund and not to the St James gift which is treated as a restricted fund in these accounts. The St James gift has been restricted by its donors for the upkeep of the manse properties.

This should be sufficient to meet any unforeseen item of major expenditure on manses and 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.

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2024**

**Property**

The circuit has fulfilled its responsibility as managing trustees for the manse properties through the work of its manse stewards and has overseen the work of local managing trustees for the churches through the Circuit Meeting. There are nine Methodist Trust properties in the circuit and Quinquennial inspections are carried out by rotation with maintenance schedules being developed from these inspections. At the changeover of ministers it is customary to refresh the manse ready for the incoming minister. This year we refurbished the Chessington manse ready for letting as we had no incoming minister.

**Safeguarding**

The circuit has a role in overseeing the safeguarding work of each local church. During the year our circuit safeguarding officer has worked hard with each local church to ensure that local safeguarding officers are in place and training provided to all relevant volunteers. Our safeguarding policy receives an annual review which was carried out by the Circuit Meeting. Safeguarding is of the highest importance across all our work and we are grateful for the care with which our volunteers ensure this responsibility is constantly kept before us.

**Looking Forward**

During the year the Circuit Leadership Team increasingly recognised that its role and the mission of the circuit needed to be reviewed in the light of the rapidly changing circumstances. Developing a mission focused mindset is seen as of the utmost importance within the circuit and its churches.

**Rev Vindra Maraj-Ogden**

**Superintendent Minister**

## 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 2023-24
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments	3,864	3,946		943		8,753
3	Income from investment properties	23,955					23,955
4	Assessments on Churches	171,000					171,000
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income						-
8	<b>Total income</b>	<b>198,819</b>	<b>3,946</b>	-	<b>943</b>	-	<b>203,708</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	112,912					112,912
11	Property maintenance	64,670					64,670
12	Connexional assessment & model trust levy		213		41		254
13	District Assessment & Levy	40,358	1,869				42,227
14	Depreciation						-
15	Office expenses	8,030					8,030
16	Other outgoings	1,280					1,280
17	<b>Total charitable expenditure</b>	<b>227,250</b>	<b>2,082</b>	-	<b>41</b>	-	<b>229,373</b>
18	Gains/(losses) on monetary investments				(215)		(215)
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>(28,431)</b>	<b>1,864</b>	-	<b>687</b>	-	<b>(25,880)</b>
21	Transfers between funds						-
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>(28,431)</b>	<b>1,864</b>	-	<b>687</b>	-	<b>(25,880)</b>
24	Total funds brought forward	2,119,942	74,757	-	14,404	-	2,209,103
25	<b>Total funds carried forward</b>	<b>2,091,511</b>	<b>76,621</b>	-	<b>15,091</b>	-	<b>2,183,223</b>

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments	2,739	2,333		309		5,381
3	Income from investment properties	15,645					15,645
4	Assessments on Churches	152,739					152,739
5	Capital Receipts						-
6	Grants received	2,320					2,320
7	Other charitable income						
8	<b>Total income</b>	<b>173,443</b>	<b>2,333</b>	-	<b>309</b>	-	<b>176,085</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	106,726					106,726
11	Property maintenance	49,326					49,326
12	Connexional assessment & model trust levy		212		310		522
13	District Assessment & Levy	34,471	1,862				36,333
14	Depreciation						-
15	Office expenses	11,005					11,005
16	Other outgoings	4,053					4,053
17	<b>Total charitable expenditure</b>	<b>205,581</b>	<b>2,074</b>	-	<b>310</b>	-	<b>207,965</b>
18	Gains/(losses) on monetary investments				(1,097)		(1,097)
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>(32,138)</b>	<b>259</b>	-	<b>(1,098)</b>	-	<b>(32,977)</b>
21	Transfers between funds						-
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>(32,138)</b>	<b>259</b>	-	<b>(1,098)</b>	-	<b>(32,977)</b>
24	Total funds brought forward	2,152,080	74,498	-	15,502	-	2,242,080
25	<b>Total funds carried forward</b>	<b>2,119,942</b>	<b>74,757</b>	-	<b>14,404</b>	-	<b>2,209,103</b>

## 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 2023/24	Totals 2022/23
	£	£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						-	-
Investments				15,091		15,091	14,404
<b>Total fixed assets</b>	<b>2,043,486</b>	<b>-</b>	<b>-</b>	<b>15,091</b>	<b>-</b>	<b>2,058,577</b>	<b>2,057,890</b>
<b>Current Assets</b>							
Debtors						-	-
Loans by the Circuit						-	-
Investments with TMCP		76,621				76,621	74,757
Central Finance Board Deposits	54,467					54,467	68,341
Cash at Bank and in hand	3,728					3,728	19,459
<b>Total current assets</b>	<b>58,195</b>	<b>76,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,816</b>	<b>162,557</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	2,670					2,670	11,344
Grants payable within 2024-25						-	-
<b>Total current liabilities</b>	<b>2,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,670</b>	<b>11,344</b>
<b>Net current assets/liabilities</b>	<b>55,525</b>	<b>76,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,146</b>	<b>151,213</b>
<b>Total assets less current liabilities</b>	<b>2,099,011</b>	<b>76,621</b>	<b>-</b>	<b>15,091</b>	<b>-</b>	<b>2,190,723</b>	<b>2,209,103</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2025-26						-	-
Loans to the Circuit	7,500					7,500	-
<b>Net assets</b>	<b>2,091,511</b>	<b>76,621</b>	<b>-</b>	<b>15,091</b>	<b>-</b>	<b>2,183,223</b>	<b>2,209,103</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	2,091,511					2,091,511	2,119,942
Circuit Model Trust Fund (Unrestricted)		76,621				76,621	74,757
Designated Funds (Unrestricted)						-	-
<b>Total Unrestricted Funds</b>						<b>2,168,132</b>	<b>2,194,699</b>
Restricted Funds				15,091		15,091	14,404
Endowment Funds						-	-
<b>Total Funds</b>	<b>2,091,511</b>	<b>76,621</b>	<b>-</b>	<b>15,091</b>	<b>-</b>	<b>2,183,223</b>	<b>2,209,103</b>

**Notes to the Accounts****1. Basis of accounting**

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

**2. Funds**

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

**3. Accounting policies****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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

**Incoming Resources**

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

**Resources Expended**

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

**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.

**VAT**

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

**Tangible fixed assets for use by the Circuit**

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

**Investment Properties**

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

**Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

**Debtors and Prepayments**

None

## Creditors

Creditors include expenses that relate to recognised obligation due at the end of the accounting year.

### 4. Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2023/24	2022/23
Number of Trustees	-	-
Total amount	£ -	£ -

### 5. Fees for examination or audit of the accounts

	2023/24	2022/23
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	800	780
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

### 6. Paid employees

Staff Costs paid during the year were:

	2023/24	2022/23
	£	£
Gross wages, salaries and benefits in kind	85,785	81,807
Employer's National Insurance costs	7,351	8,526
Pension costs	19,566	16,192
Total staff costs	112,702	106,525
Average number of full-time equivalent employees in the year were:	4	4

### 7. Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

## 8. Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	2,042,975	-	511		2,043,486
Additions		-				-
Revaluations (+/-)						-
Disposals (-)						-
Transfers * (+/-)						-
Balance carried forward	-	2,042,975	-	511	-	2,043,486

### Accumulated depreciation

Balance brought forward						-
Balance carried forward						-

### Net book value

Brought forward	-	2,042,975	-	511	-	2,043,486
Carried forward	-	2,042,975	-	511	-	2,043,486

## 9. Investment assets

The circuit has no Investment properties

### Analysis of investment movements

	2023/24	2022/23
	£	£
Other investments	15,091	14,404

### Change in investment values

Carrying value at beginning of year	14,404	15,502
Add: additions to investments at cost	943	
Less: disposals at carrying value	(41)	
Net gain /(loss) on revaluation	(215)	(1,098)
Carrying (market) value at year-end	15,091	14,404

## 11. Loans

During the year the circuit received a loan from a member of the circuit meeting of £10,000 to facilitate the renovations of the Chessington manse. The loan is interest free and repayable at will. The circuit intends paying back the loan at a rate of £2,500 a year over four years or sooner as funds allow.

## 12. Reserves

### Restricted

These funds relate to the St James Gift held with TMCP which has been restricted by the donor for use with respect to the upkeep of the circuit manses.

**Declarations and Scrutiny**

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *B Russell* ..... Date..... 30/06/2025 .....

Name treasurer: Ms B Russell

**Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2024 will be presented to the Circuit meeting held on 8 July 2025.

Signature of the Chair of the meeting ..... *Rev V Maraj-Ogden* ..... Date ...03/07/2025.....

Name of the Chair of the meeting: Rev V Maraj-Ogden

**Independent Examiner's Report to the Trustees of the  
Kingston Upon Thames Circuit  
Charity Number 1163652**

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Kingston Upon Thames Circuit for the year ended 31 August 2024 set out on pages one to fourteen. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Digitally signed by Simon Sturman  
DN: cn=Simon Sturman, o=Simply Accounts and Tax Ltd,  
ou, email=simon@simplyaccountsandtax.co.uk, c=GB  
Date: 2025.06.26 14:35:58 +01'00'

Signature of independent examiner

Name of independent examiner: Simon Sturman

Relevant professional qualification of independent examiner: [REDACTED]

Name of firm: Simply Accounts and Tax Limited

Address: Epsilon House, Ransomes Europark, Ipswich, Suffolk, IP3

9FJ Date: 26/06/2025

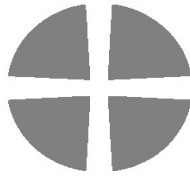
**KINGSTON-UPON-THAMES METHODIST CIRCUIT**

England & Wales - Charity number 1163652

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# Accounts

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**Circuit  
Accruals Accounts  
2022-2023**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS**

**for the year ended 31 August 2023**

<b>Kingston Upon Thames</b>	<b>Circuit</b>
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Registered Charity - Registration number

<b>1163652</b>
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London	District No/ Circuit No	35/38
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**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2023**

**Reference and administrative details**

**Full Name of Charity:** Kingston upon Thames Methodist Circuit

**Registration Charity Number:** 1163652

**Date of registration:** 18 September 2015

**Main communication address (Circuit office):** Surbiton Methodist Church  
39 Ewell Road  
Surbiton  
Surrey  
KT6 6AF

**Circuit Ministers and officers**

**Active Circuit Ministers:** Rev Dr Stanley Brown (retired 31 August 2023)  
Rev Dr Karl Rutlidge  
Rev Dr Mark Wakelin  
Rev Vindra Maraj-Ogden  
(appointed 1 September 2023)

**Circuit Stewards:** Ms Helen Lamb  
Mr John Harvey  
Ms Julie Haines

**Administrator:** Mr Michael Axton

**Circuit Treasurer:** Ms Bridget Russell

**Independent examiner:** Simon Sturman  
Simply Accounts and Tax Limited  
Epsilon House  
Ransomes Europark  
Ipswich  
IP3 9FJ

**Bankers:** Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes  
Barclays Bank Plc

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Basis of preparation and legal framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016. The members of the Kingston upon Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Fully membership is shown as Appendix A to this report.

## Aims and organisation

### Mission Statement

To support and develop the Methodist congregations and communities of the circuit through offering oversight, leadership in mission, training and support services. The circuit's policy is to encourage and enable growth in:

- The number and diversity of people engaging with our congregations and community
- Discipleship and spirituality
- Service to our community and the wider world

### Aims and organisation

Charity objective is to act as a Resource provider within the area around Kingston upon Thames 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

In addition

- e) The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Public Benefit

In setting objective and planning activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit, including the guidance “Public benefit running a charity (PB2) in exercising their powers or duties.

## Structure, Governance and Management

The Kingston upon Thames Methodist Circuit links four Methodist churches which serve the diverse and growing communities of the Royal Borough of Kingston upon Thames. Each of our congregations is distinctive with its own style of worship and its own focus for mission and service, but we are held together by our common heritage of Methodism and a shared passion to worship and serve God within our local communities.

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, the Circuit Finance and Property Committees.

## Purposes of the Circuit

The purposes of a Methodist Circuit are defined by the standing orders of The Constitutional Practice and Discipline of the Methodist Church (CPD). They include: the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit. (CPD: Standing Order 500).

The Circuit acts as Managing Trustees for the three residential manse properties occupied by its ministers and also for a fourth residential property formerly occupied as a manse but now let on a tenancy with the income supporting the core work of the charity. It supports and oversees the work of Church Councils who act as Managing Trustees for the local church properties and has an important role in providing scrutiny and permission giving for key decisions affecting the trusteeship of the local churches. Custodian trusteeship is provided by the Trustees for Methodist Church Purposes.

## 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 London District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Chessington Church, Kingston Church, New Malden Church and Surbiton Hill Church.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## 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 Kingston upon Thames 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 Kingston upon Thames 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.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Review of the year

### Introduction

During the year of this report the circuit supported 2.5 (2022: 2.5) full time equivalent Methodist Presbyters and employed one part time administrator. This core staff team, however, only exists to support, encourage, enable and strengthen the ministry of our congregations and the majority of our activities – in worship, service and trusteeship - are led by volunteers.

Our local churches enjoy enriching relationships with partner churches through the various “Churches Together” groupings in the Borough and we actively support a number of borough wide initiatives including Street Pastors, Food Bank, Kingston Churches Action on Homelessness and the Oxygen youth work project.

### Staffing

In August 2023 Rev Dr Stan Brown stood down from active ministry and we are delighted that the Rev Vindra Maraj-Ogden agreed to join the circuits staff as superintendent minister from September 2023. This coming August 2024, the Rev Dr Mark Wakelin will also stand down from active ministry at which stage the circuit will move to a two minister model. Plans are continuing apace as to what that will look like.

We were pleased to welcome back Hannah Chun as a Student Minister in the circuit during the course of the year. She is training for ordained ministry following a new Circuit Based Learning Pathway. Our circuit has been repeatedly used as a base for student placements over a number of years and we are pleased and proud to be able to offer these opportunities to those preparing for ordained ministry. Sadly for us, Hannah has been placed in another circuit from September 2023 to continue her training as a probationer minister. We wish her and her family all the best for the future.

The Circuit’s Part Time Administrator has continued to work effectively during the year supporting and enabling our administration and management. A new more flexible working pattern including home working has been introduced post COVID.

### Developing New Patterns

The four churches of our circuit have emerged from the COVID crisis in a much stronger position than we had feared. Skills learned through the lock down periods have enabled new initiatives to take place. Online worship continues to be available alongside face to face worship in church, using a mixture of livestream and pre-recorded worship material around the circuit. Facilities have been created for hybrid meetings and this has enabled a greater participation in some key meetings for those whose work patterns or journeys make evening meeting particularly difficult.

Considerable work was done by the circuit through this reporting year to ensure that safeguarding training and processes have are kept up to date with the latest policies. This being the main focus of our training effort during the year.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Finance

Reserves are held both by the individual churches and the circuit. Each church holds and reports on their reserves separately. Each individual church contributes as they are able to the running costs of the circuit and the stipends of the ministerial staff. The circuit held its circuit assessment to each church at the same value as in the previous two years. However, with effect from 1 September 2023 a rise in circuit assessment has been agreed. Apart from this action, it has not been necessary to call on the circuit reserves to support any of the local churches. Local church reserves have been regularly monitored with forward projections to indicate when each church might drop below the recommended reserve of six months expenditure.

## Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches. The rental income relates to the rental of a manse in Kingston upon Thames.

## Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases. The other expenditure includes costs involved in the upkeep of other manse property within the Circuit.

## Fund balances

As at 31 August 2023 the net current assets of the Circuit were £151,213 (2022: £183,092), giving sufficient cover for a year's expenditure excluding provision for manse renewal costs. Plans for 2023/24 Circuit financial plans for the coming year have been prepared on the basis that there are 2.5 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. At the start of the 2024/25 year, the circuit will be down to two ministers and the budget preparation process has started to allow the circuit to return to a more stable financial footing.

## Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure together with an amount of £20,000 to cover estimated future manse expenditure in maintaining them to a suitable standard. The circuit's operating reserves policy applies to the general, unrestricted fund and not to the St James gift which is treated as a restricted fund in these accounts.

This should be sufficient to meet any unforeseen item of major expenditure on manses and 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.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2023

## Property

The circuit has fulfilled its responsibility as managing trustees for the manse properties through the work of its manse stewards and has overseen the work of local managing trustees for the churches through the Circuit Meeting. There are nine Methodist Trust properties in the circuit and Quinquennial inspections are carried out by rotation with maintenance schedules being developed from these inspections. At the changeover of ministers it is customary to refresh the manse ready for the incoming minister. This year we refurbished the Surbiton Hill manse ready for the Rev Vindra Maraj-Ogden to take occupancy with effect from 1 September 2023.

## Safeguarding

The circuit has a role in overseeing the safeguarding work of each local church. During the year our circuit safeguarding officer has worked hard with each local church to ensure that local safeguarding officers are in place and training provided to all relevant volunteers. Our safeguarding policy receives an annual review which was carried out by the Circuit Meeting. Safeguarding is of the highest importance across all our work and we are grateful for the care with which our volunteers ensure this responsibility is constantly kept before us.

## Looking Forward

During the year the Circuit Leadership Team increasingly recognised that its role and the mission of the circuit needed to be reviewed in the light of the rapidly changing circumstances. The difficulty of ensuring full and proper consultation and conversations during a time of sporadic video conferencing was, however, recognised and significant discussion has been postponed until the situation improves.



**Rev Vindra Maraj-Ogden**

**Superintendent Minister**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments	2,739	2,333		309		5,381
3	Income from investment properties	15,645					15,645
4	Assessments on Churches	152,739					152,739
5	Capital Receipts						-
6	Grants received	2,320					2,320
7	Other charitable income						
8	<b>Total income</b>	<b>173,443</b>	<b>2,333</b>	-	<b>309</b>	-	<b>176,085</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	106,726					106,726
11	Property maintenance	49,326					49,326
12	Connexional assessment & model trust levy		212		310		522
13	District Assessment & Levy	34,471	1,862				36,333
14	Depreciation						-
15	Office expenses	11,005					11,005
16	Other outgoings	4,053					4,053
17	<b>Total charitable expenditure</b>	<b>205,581</b>	<b>2,074</b>	-	<b>310</b>	-	<b>207,965</b>
18	Gains/(losses) on monetary investments				(1,097)		(1,097)
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>(32,138)</b>	<b>259</b>	-	<b>(1,098)</b>	-	<b>(32,977)</b>
21	Transfers between funds						-
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>(32,138)</b>	<b>259</b>	-	<b>(1,098)</b>	-	<b>(32,977)</b>
24	Total funds brought forward	2,152,080	74,498	-	15,502	-	2,242,080
25	<b>Total funds carried forward</b>	<b>2,119,942</b>	<b>74,757</b>	-	<b>14,404</b>	-	<b>2,209,103</b>

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments		559				559
3	Income from investment properties	23,715					23,715
4	Assessments on Churches	151,079					151,079
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income						-
8	<b>Total income</b>	<b>174,794</b>	<b>559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,353</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	101,393					101,393
11	Property maintenance	5,585	1,965	7,539			15,089
12	Connexional assessment & model trust levy		369				369
13	District Assessment & Levy	36,523					36,523
14	Depreciation						-
15	Office expenses	11,847					11,847
16	Other outgoings	1,979					1,979
17	<b>Total charitable expenditure</b>	<b>157,327</b>	<b>2,334</b>	<b>7,539</b>	<b>-</b>	<b>-</b>	<b>167,200</b>
18	Gains/(losses) on monetary investments			(2,656)			(2,656)
19	Gains/(losses) on investment properties						-
20	<b>Net income/(expenditure)</b>	<b>17,467</b>	<b>(1,775)</b>	<b>(10,195)</b>	<b>-</b>	<b>-</b>	<b>5,497</b>
21	Transfers between funds			(15,502)	15,502		-
22	Other gains/(losses)						-
23	<b>Net movement in funds</b>	<b>17,467</b>	<b>(1,775)</b>	<b>(25,697)</b>	<b>15,502</b>	<b>-</b>	<b>5,497</b>
24	Total funds brought forward	2,134,613	76,273	25,697	-	-	2,236,583
25	<b>Total funds carried forward</b>	<b>2,152,080</b>	<b>74,498</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,242,080</b>

## 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 2022/23	Totals 2021/22
	£	£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						-	-
Investments				14,404		14,404	15,502
<b>Total fixed assets</b>	<b>2,043,486</b>	<b>-</b>	<b>-</b>	<b>14,404</b>	<b>-</b>	<b>2,057,890</b>	<b>2,058,988</b>
<b>Current Assets</b>							
Debtors						-	-
Loans by the Circuit						-	-
Investments with TMCP		74,757				74,757	74,498
Central Finance Board Deposits	68,341					68,341	99,389
Cash at Bank and in hand	19,459					19,459	9,205
<b>Total current assets</b>	<b>87,800</b>	<b>74,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,557</b>	<b>183,092</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	11,344					11,344	-
Grants payable within 2023-24						-	-
<b>Total current liabilities</b>	<b>11,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,344</b>	<b>-</b>
<b>Net current assets/liabilities</b>	<b>76,456</b>	<b>74,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,213</b>	<b>183,092</b>
<b>Total assets less current liabilities</b>	<b>2,119,942</b>	<b>74,757</b>	<b>-</b>	<b>14,404</b>	<b>-</b>	<b>2,209,103</b>	<b>2,242,080</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2021-22						-	-
Loans to the Circuit						-	-
<b>Net assets</b>	<b>2,119,942</b>	<b>74,757</b>	<b>-</b>	<b>14,404</b>	<b>-</b>	<b>2,209,103</b>	<b>2,242,080</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	2,119,942					2,119,942	2,152,080
Circuit Model Trust Fund (Unrestricted)		74,757				74,757	74,498
Designated Funds (Unrestricted)			-			-	-
<b>Total Unrestricted Funds</b>						<b>2,194,699</b>	<b>2,226,578</b>
Restricted Funds				14,404		14,404	15,502
Endowment Funds						-	-
<b>Total Funds</b>	<b>2,119,942</b>	<b>74,757</b>	<b>-</b>	<b>14,404</b>	<b>-</b>	<b>2,209,103</b>	<b>2,242,080</b>

## Notes to the Accounts

### 1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

### 2. Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

### 3. Accounting policies

#### 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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

#### Incoming Resources

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

#### Resources Expended

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

#### 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.

#### VAT

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

#### Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

None

#### Creditors

Creditors include expenses that relate to recognised obligation due at the end of the accounting year.

#### 4. Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2022/23	2021/22
Number of Trustees	-	-
Total amount	£ -	£ -

#### 5. Fees for examination or audit of the accounts

	2022/23	2021/22
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	780	690
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

#### 6. Paid employees

Staff Costs paid during the year were:

	2022/23	2021/22
	£	£
Gross wages, salaries and benefits in kind	81,807	77,141
Employer's National Insurance costs	8,526	6,302
Pension costs	16,192	17,950
Total staff costs	106,525	101,393
Average number of full-time equivalent employees in the year were:	4	4

#### 7. Capital Commitments and Contingent Liabilities

At the 31 st August 2023 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

## 8. Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	2,042,975	-	511		2,043,486
Additions		-				-
Revaluations (+/-)						-
Disposals (-)						-
Transfers * (+/-)						-
Balance carried forward	-	2,042,975	-	511	-	2,043,486

### Accumulated depreciation

Balance brought forward				-		-
Balance carried forward				-		-

### Net book value

Brought forward	-	2,042,975	-	511	-	2,043,486
Carried forward	-	2,042,975	-	511	-	2,043,486

## 9. Investment assets

The circuit has no Investment properties

### Analysis of investment movements

	2022/23	2021/22
	£	£
Other investments	14,404	15,502
<b>Change in investment values</b>		
Carrying value at beginning of year	15,502	18,158
Add: additions to investments at cost		-
Less: disposals at carrying value		
Net gain /(loss) on revaluation	(1,098)	(2,656)
Carrying (market) value at year-end	14,404	15,502

## 11. Loans

The Circuit currently has no loans

## 12. Reserves

### Restricted

These funds relate to the St James Gift held with TMCP which has been restricted by the donor for use with respect to the upkeep of the circuit manses.

### Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer *B Russell* Date *1 July 2024*

Name treasurer: Ms B Russell

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 will be presented to the Circuit meeting held on 6 June 2024

Signature of the Chair of the meeting  Date 7 July 2024

Name of the Chair of the meeting: Rev V Maraj-Ogden

**Independent Examiner's Report to the Trustees of the  
Kingston Upon Thames Circuit  
Charity Number 1163652**

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Kingston Upon Thames Circuit for the year ended 31 August 2023 set out on pages one to fourteen. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

**Simon  
Sturman**

Digitally signed by Simon Sturman  
DN: cn=Simon Sturman, o=Simply  
Accounts and Tax, ou,  
email=simon@simplyaccountsandtax.co.  
uk, c=GB  
Date: 2024.06.25 10:31:28 +01'00'

Signature of independent examiner

Name of independent examiner: Simon Sturman

Relevant professional qualification of independent examiner: Registered Auditor

Name of firm: Simply Accounts and Tax Limited

Address: Epsilon House, Ransomes Europark, Ipswich, Suffolk, IP3 9FJ

Date:

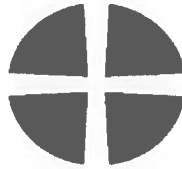
**KINGSTON-UPON-THAMES METHODIST CIRCUIT**

England & Wales - Charity number 1163652

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# Accounts

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**Circuit  
Accruals Accounts  
2021-2022**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS**

**for the year ended 31 August 2022**

<b>Kingston Upon Thames</b>	<b>Circuit</b>
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Registered Charity - Registration number

<b>1163652</b>
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<b>London</b>	<b>District No/ Circuit No</b>	<b>35/38</b>
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**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2022**

**Reference and administrative details**

**Full Name of Charity:** Kingston upon Thames Methodist Circuit  
**Registration Charity Number:** 1163652  
**Date of registration:** 18 September 2015  
**Main communication address (Circuit office):** Surbiton Methodist Church  
39 Ewell Road  
Surbiton  
Surrey  
KT6 6AF

**Circuit Ministers and officers**

**Active Circuit Ministers:** Rev Dr Stanley Brown  
Rev Dr Karl Rutledge  
Rev Dr Mark Wakelin

**Circuit Stewards:** Mr David Knowles  
Ms Ruby Esson  
Mr John Harvey  
Ms Helen Lamb

**Administrator:** Mr Michael Axton

**Circuit Treasurer:** Ms Bridget Russell

**Independent examiner:** Simon Sturman  
Simply Accounts and Tax Limited  
Epsilon House  
Ransomes Europark  
Ipswich  
IP3 9FJ

**Bankers:** Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes  
Barclays Bank Plc

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2022**

**Basis of preparation and legal framework**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016. The members of the Kingston upon Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Fully membership is shown as Appendix A to this report.

**Aims and organisation**

**Mission Statement**

To support and develop the Methodist congregations and communities of the circuit through offering oversight, leadership in mission, training and support services. The circuit's policy is to encourage and enable growth in:

- The number and diversity of people engaging with our congregations and community
- Discipleship and spirituality
- Service to our community and the wider world

**Aims and organisation**

Charity objective is to act as a Resource provider within the area around Kingston upon Thames 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

In addition

- e) The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

## **Kingston upon Thames Circuit Trustees Annual Report**

**For the year ended 31 August 2022**

### **Public Benefit**

In setting objective and planning activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit, including the guidance "Public benefit running a charity (PB2) in exercising their powers or duties.

### **Structure, Governance and Management**

The Kingston upon Thames Methodist Circuit links four Methodist churches which serve the diverse and growing communities of the Royal Borough of Kingston upon Thames. Each of our congregations is distinctive with its own style of worship and its own focus for mission and service, but we are held together by our common heritage of Methodism and a shared passion to worship and serve God within our local communities.

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, the Circuit Finance and Property Committees.

### **Purposes of the Circuit**

The purposes of a Methodist Circuit are defined by the standing orders of The Constitutional Practice and Discipline of the Methodist Church (CPD). They include: the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit. (CPD: Standing Order 500).

The Circuit acts as Managing Trustees for the three residential manse properties occupied by its ministers and also for a fourth residential property formerly occupied as a manse but now let on a tenancy with the income supporting the core work of the charity. It supports and oversees the work of Church Councils who act as Managing Trustees for the local church properties and has an important role in providing scrutiny and permission giving for key decisions affecting the trusteeship of the local churches. Custodian trusteeship is provided by the Trustees for Methodist Church Purposes.

### **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 London District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Chessington Church, Kingston Church, New Malden Church and Surbiton Hill Church.

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2022**

**Risk Management**

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

**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 Kingston upon Thames 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 Kingston upon Thames 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.

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2022**

**Review of the year**

**Introduction**

During the year of this report the circuit supported 2.5 (2021: 2.5) full time equivalent Methodist Presbyters and employed one part time administrator. This core staff team, however, only exists to support, encourage, enable and strengthen the ministry of our congregations and the majority of our activities – in worship, service and trusteeship - are led by volunteers.

Our local churches enjoy enriching relationships with partner churches through the various “Churches Together” groupings in the Borough and we actively support a number of borough wide initiatives including Street Pastors, Food Bank, Kingston Churches Action on Homelessness and the Oxygen youth work project.

**Staffing**

In September 2021 the Circuit Meeting agreed to extend their invitation to Rev. Dr. Karl Rutledge by four years starting in Sept. 2022 and that of Rev Dr Stan Brown by a further year from August 2022 to retirement in August 2023. The retirement of the current superintendent minister in August 2023 has required a major consultation exercise in 2021/22 to find a suitable replacement presbyter. We are pleased to announce that the Rev Vindra Maraj-Ogden will be joining the circuit with effect from 1 September 2023.

Rev. Dr Stan Brown had a three month sabbatical April-June 2022, in accordance with the Methodist Church’s policy of sabbaticals every seven years for its ordained ministers. Detailed arrangements for cover of pastoral work, worship and church leadership were made in collaboration with the Circuit Leadership Team. The sabbatical period passed successfully with both the circuit and local churches maintaining initiative and continuity through this time.

We were pleased to welcome Hannah Chun as a Student Minister in the circuit during the course of the year. She is training for ordained ministry following a new Circuit Based Learning Pathway. Our circuit has been repeatedly used as a base for student placements over a number of years and we are pleased and proud to be able to offer these opportunities to those preparing for ordained ministry.

The Circuit’s Part Time Co-Ordinator has continued to work effectively during the year supporting and enabling our administration and management. A new more flexible working pattern including home working has been introduced post COVID.

**Developing New Patterns**

The four churches of our circuit have emerged from the COVID crisis in a much stronger position than we had feared. Skills learned through the lock down periods have enabled new initiatives to take place. Online worship continues to be available alongside face to face worship in church, using a mixture of livestream and pre-recorded worship material around the circuit. Facilities have been created for hybrid meetings and this has enabled a greater participation in some key meetings for those whose work patterns or journeys make evening meeting particularly difficult.

A short review exercise entitled “Temperature Check” invited the churches to consider their position post Covid. It revealed a fairly consistent pattern in which face to face congregations had not

## **Kingston upon Thames Circuit Trustees Annual Report**

### **For the year ended 31 August 2022**

returned to full strength but were supplemented by online worship. The main cause of concern was a shortage of volunteers for key responsibilities, especially the more formal ones involved in trusteeship and the management of property and finance. The return of children's work remained somewhat patchy at the time of the review, being strongest where a professional children's worker had remain in place and active through the lockdowns. There have, however, been further signs of recovery since the review period.

Considerable work was done by the circuit through this reporting year to ensure that safeguarding training and processes have are kept up to date with the latest policies. This being the main focus of our training effort during the year.

#### **Finance**

Reserves are held both by the individual churches and the circuit. Each church holds and reports on their reserves separately. Each individual church contributes as they are able to the running costs of the circuit and the stipends of the ministerial staff. The circuit held its circuit assessment to each church at the same value as in 2021. Apart from this action, it has not been necessary to call on the circuit reserves to support any of the local churches. Local church reserves have been regularly monitored with forward projections to indicate when each church might drop below the recommended reserve of six months expenditure.

#### **Income trends**

Circuit income is primarily drawn from the assessment paid by the circuit churches. The rental income relates to the rental of a manse in Kingston upon Thames.

#### **Expenditure trends**

Stipend expenditure has increased each financial year in line with conference approved increases. The other expenditure includes costs involved in the upkeep of other manse property within the Circuit.

#### **Fund balances**

As at 31 August 2022 the net current assets of the Circuit were £183,092 (2021: £174,938), giving sufficient cover for a year's expenditure excluding provision for manse renewal costs. Plans for 2022/23 Circuit financial plans for the coming year have been prepared on the basis that there are 2.5 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district.

#### **Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure together with an amount of £20,000 to cover estimated future manse expenditure in maintaining them to a suitable standard. The circuit's operating reserves policy applies to the general, unrestricted fund and not to the St James gift which is treated as a restricted fund in these accounts.

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2022**

This should be sufficient to meet any unforeseen item of major expenditure on manses and 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.

**Property**

The circuit has fulfilled its responsibility as managing trustees for the manse properties through the work of its manse stewards and has overseen the work of local managing trustees for the churches through the Circuit Meeting. There are nine Methodist Trust properties in the circuit and Quinquennial inspections are carried out by rotation with maintenance schedules being developed from these inspections. The circuit manages one rental property – a former manse now let as a residential property. In the prior year, a void in the tenancy at the beginning of the reporting year gave an opportunity for the property to be inspected and some redecoration and minor improvements to be made on the advice of the estate agent. The “sinking fund” for major manse repairs had not been established long enough to cover this work and the circuit made use of reserves in order to complete the work and get the property back on the market as quickly as possible. Income from the property and the manse reserves policy is repaying the costs taken from our general reserve.

**Safeguarding**

The circuit has a role in overseeing the safeguarding work of each local church. During the year our circuit safeguarding officer has worked hard with each local church to ensure that local safeguarding officers are in place and training provided to all relevant volunteers. Our safeguarding policy receives an annual review which was carried out by the Circuit Meeting. Safeguarding is of the highest importance across all our work and we are grateful for the care with which our volunteers ensure this responsibility is constantly kept before us.

**Looking Forward**

During the year the Circuit Leadership Team increasingly recognised that its role and the mission of the circuit needed to be reviewed in the light of the rapidly changing circumstances. The difficulty of ensuring full and proper consultation and conversations during a time of sporadic video conferencing was, however, recognised and significant discussion has been postponed until the situation improves.



**Rev Dr Stan Brown**

**Superintendent Minister**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments		559				559
3	Income from investment properties	23,715					23,715
4	Assessments on Churches	151,079					151,079
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income						-
8	<b>Total income</b>	<b>174,794</b>	<b>559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,353</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	101,393					101,393
11	Property maintenance	5,585	1,965	7,539			15,089
12	Connexional assessment & model trust levy		369				369
13	District Assessment & Levy	36,523					36,523
14	Depreciation						-
15	Office expenses	11,847					11,847
16	Other outgoings	1,979					1,979
17	<b>Total charitable expenditure</b>	<b>157,327</b>	<b>2,334</b>	<b>7,539</b>	<b>-</b>	<b>-</b>	<b>167,200</b>
18	Gains/(losses) on monetary investments			(2,656)			(2,656)
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>17,467</b>	<b>(1,775)</b>	<b>(10,195)</b>	<b>-</b>	<b>-</b>	<b>5,497</b>
21	Transfers between funds			(15,502)	15,502		-
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>17,467</b>	<b>(1,775)</b>	<b>(25,697)</b>	<b>15,502</b>	<b>-</b>	<b>5,497</b>
24	Total funds brought forward	2,134,613	76,273	25,697	-	-	2,236,583
25	<b>Total funds carried forward</b>	<b>2,152,080</b>	<b>74,498</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,242,080</b>

## Balance Sheet as at 31 August 2022

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	As restated Totals 2020/21
	£	£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						-	-
Investments				15,502		15,502	18,159
<b>Total fixed assets</b>	<b>2,043,486</b>	<b>-</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,058,988</b>	<b>2,061,645</b>
<b>Current Assets</b>							
Debtors						-	-
Loans by the Circuit						-	-
Investments with TMCP		74,498				74,498	76,273
Central Finance Board Deposits	99,389					99,389	86,713
Cash at Bank and in hand	9,205					9,205	11,952
<b>Total current assets</b>	<b>108,594</b>	<b>74,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,092</b>	<b>174,938</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)						-	-
Grants payable within 2021-22						-	-
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets/liabilities</b>	<b>108,594</b>	<b>74,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,092</b>	<b>174,938</b>
<b>Total assets less current liabilities</b>	<b>2,152,080</b>	<b>74,498</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,242,080</b>	<b>2,236,583</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2021-22						-	-
Loans to the Circuit						-	-
<b>Net assets</b>	<b>2,152,080</b>	<b>74,498</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,242,080</b>	<b>2,236,583</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	2,152,080					2,152,080	2,134,613
Circuit Model Trust Fund (Unrestricted)		74,498				74,498	76,273
Designated Funds (Unrestricted)						-	25,697
<b>Total Unrestricted Funds</b>						<b>2,226,578</b>	<b>2,236,583</b>
Restricted Funds				15,502		15,502	-
Endowment Funds						-	-
<b>Total Funds</b>	<b>2,152,080</b>	<b>74,498</b>	<b>-</b>	<b>15,502</b>	<b>-</b>	<b>2,242,080</b>	<b>2,236,583</b>

**Notes to the Accounts****1. Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

**2. Funds**

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

**3. Accounting policies****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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

**Incoming Resources**

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

**Resources Expended**

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

**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.

**VAT**

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

**Tangible fixed assets for use by the Circuit**

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

**Investment Properties**

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

**Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

**Debtors and Prepayments**

None

**Creditors**

Creditors include expenses that relate to recognised obligation due at the end of the accounting year.

#### 4. Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2021/22	2020/21
Number of Trustees	-	-
Total amount	£ -	£ -

#### 5. Fees for examination or audit of the accounts

	2021/22	2020/21
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	690	690
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

#### 6. Paid employees

Staff Costs paid during the year were:

	2021/22	2020/21
	£	£
Gross wages, salaries and benefits in kind	77,141	76,155
Employer's National Insurance costs	6,302	6,052
Pension costs	17,950	17,731
Total staff costs	101,393	99,938
Average number of full-time equivalent employees in the year were:	4	4

#### 7. Capital Commitments and Contingent Liabilities

At the 31 st August 2022 there are no capital commitments.  
No Contingent liabilities were identified at 31st August 2022.

## 8. Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	2,042,975	-	511		2,043,486
Additions		-				-
Revaluations (+/-)						-
Disposals (-)						-
Transfers * (+/-)						-
Balance carried forward	-	2,042,975	-	511	-	2,043,486

### Accumulated depreciation

Balance brought forward				-		-
Balance carried forward				-		-

### Net book value

Brought forward	-	2,042,975	-	511	-	2,043,486
Carried forward	-	2,042,975	-	511	-	2,043,486

## 9. Investment assets

The circuit has no Investment properties

<b>Analysis of investment movements</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
Other investments	15,502	18,159
<b>Change in investment values</b>		
Carrying value at beginning of year	18,158	38,670
Add: additions to investments at cost		-
Less: disposals at carrying value		(20,196)
Net gain /(loss) on revaluation	(2,656)	(316)
Carrying (market) value at year-end	15,502	18,158

## 11. Loans

The Circuit currently has no loans

## 12. Reserves

### Restricted

These funds relate to the St James Gift held with TMCP which has been restricted by the donor for use with respect to the upkeep of the circuit manses.

## 13. Prior year adjustment

During the preparation of the 31 August 2022 financial statements it was found that the investment in the St James gift was double counted in both the Investments and in the balances held with the Central Finance Board. The comparative balances have been restated by £25,697. There has been no impact on the SOFA comparatives.

Reserves previously reported	2,262,280
Reserves restated	2,236,583

**Declarations and Scrutiny**

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *B Russell* ..... Date..... *19/06/2023* .....

Name treasurer: Ms B Russell

**Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2022 will be presented to the Circuit meeting held on

Signature of the Chair of the meeting ..... *S Brown* ..... Date ..... *19/06/2023* .....

Name of the Chair of the meeting: Rev DR S Brown

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

**Kingston Upon Thames Circuit**

**Charity Number 1163652**

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Kingston Upon Thames Circuit for the year ended 31 August 2022 set out on pages one to fourteen. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

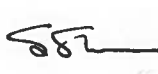
**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

  
Digitally signed by Simon Sturman  
DN: cn=Simon Sturman, o=Simply  
Accounts and Tax, ou,  
email=simon@simplyaccountsandtax.co.uk,  
c=GB  
Date: 2023.06.19 19:37:29 +01'00'

Signature of independent examiner

Name of independent examiner: Simon Sturman

Relevant professional qualification of independent examiner: ~~Registered Auditor~~ FCCA

Name of firm: Simply Accounts and Tax Limited

Address: Epsilon House, Ransomes Europark, Ipswich, Suffolk, IP3 9FJ

Date:

19/6/2023

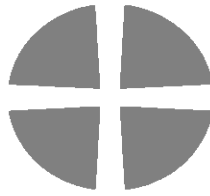
**KINGSTON-UPON-THAMES METHODIST CIRCUIT**

England & Wales - Charity number 1163652

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# Accounts

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**Circuit  
Accruals Accounts  
2020-2021**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS**

**for the year ended 31 August 2021**

**Kingston Upon Thames**

**Circuit**

Registered Charity - Registration number

**1163652**

London	District No/ Circuit No	<b>35/38</b>
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**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2021**

**Reference and administrative details**

**Full Name of Charity:** Kingston upon Thames Methodist Circuit

**Registration Charity Number:** 1163652

**Date of registration:** 18 September 2015

**Main communication address (Circuit office):** Surbiton Methodist Church  
39 Ewell Road  
Surbiton  
Surrey  
KT6 6AF

**Circuit Ministers and officers**

**Active Circuit Ministers:** Rev Dr Stanley Brown

Rev Dr Karl Rutledge

Rev Dr Mark Wakelin

**Circuit Stewards:** Mr David Knowles

Ms Ruby Esson

Mr John Harvey

Ms Helen Lamb

**Administrator:** Mr Michael Axton

**Circuit Treasurer:** Ms Bridget Russell

**Independent examiner:**

Simon Sturman  
Simply Accounts and Tax Limited  
Epsilon House  
Ransomes Europark  
Ipswich  
IP3 9FJ

**Bankers:**

Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes  
Barclays Bank Plc

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2021

## Basis of preparation and legal framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016. The members of the Kingston upon Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Fully membership is shown as Appendix A to this report.

## Aims and organisation

### Mission Statement

To support and develop the Methodist congregations and communities of the circuit through offering oversight, leadership in mission, training and support services. The circuit's policy is to encourage and enable growth in:

- The number and diversity of people engaging with our congregations and community
- Discipleship and spirituality
- Service to our community and the wider world

### Aims and organisation

Charity objective is to act as a Resource provider within the area around Kingston upon Thames 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

In addition

- e) The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2021

## Public Benefit

In setting objective and planning activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit, including the guidance “Public benefit running a charity (PB2) in exercising their powers or duties.

## Structure, Governance and Management

The Kingston upon Thames Methodist Circuit links four Methodist churches which serve the diverse and growing communities of the Royal Borough of Kingston upon Thames. Each of our congregations is distinctive with its own style of worship and its own focus for mission and service, but we are held together by our common heritage of Methodism and a shared passion to worship and serve God within our local communities.

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, the Circuit Finance and Property Committee and the Circuit Policy Committee.

## Purposes of the Circuit

The purposes of a Methodist Circuit are defined by the standing orders of The Constitutional Practice and Discipline of the Methodist Church (CPD). They include: the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit. (CPD: Standing Order 500).

The Circuit acts as Managing Trustees for the three residential manse properties occupied by its ministers and also for a fourth residential property formerly occupied as a manse but now let on a tenancy with the income supporting the core work of the charity. It supports and oversees the work of Church Councils who act as Managing Trustees for the local church properties and has an important role in providing scrutiny and permission giving for key decisions affecting the trusteeship of the local churches. Custodian trusteeship is provided by the Trustees for Methodist Church Purposes.

## 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 London District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit Chessington Church, Kingston Church, New Malden Church and Surbiton Hill Church.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2021

## Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded. Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## 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 Kingston upon Thames 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 Kingston upon Thames 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.

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2021

## Review of the year

### Introduction

During the year of this report the circuit supported 2.5 full time equivalent Methodist Presbyters and employed one part time administrator. This core staff team, however, only exists to support, encourage, enable and strengthen the ministry of our congregations and the majority of our activities – in worship, service and trusteeship - are led by volunteers.

Our local churches enjoy enriching relationships with partner churches through the various “Churches Together” groupings in the Borough and we actively support a number of borough wide initiatives including Street Pastors, Food Bank, Kingston Churches Action on Homelessness and the Oxygen youth work project.

### Staffing

In September 2020 at the beginning of the reporting year the circuit welcomed a new member to its ministerial staff team. Rev. Dr. Mark Wakelin joined us on a 0.5fte equivalent basis to be the minister at Chessington Methodist Church. This was a difficult time to begin a new stage of ministry as partial lockdown rules were in place at the time. Our welcome service had to be offered as an internet broadcast and the normal processes of induction and establishing the new team had to be given more time and thought than would have been usual.

The two continuing ministers in the circuit team both come to the end of their current invitation periods in August 2022. A circuit invitations committee was convened in the spring of 2021 and followed carefully the procedures for consultation with both the ministers and local churches. The decision on whether to agree an extension to these periods of invitation is made at the Sept. 2021 Circuit Meeting (though subject to the support of The Methodist Conference in June 2022) and therefore lies outside the formal scope of this report. It is, however, impossible to say anything meaningful about our future plans without reporting that decision here. Rev. Dr. Stan Brown was invited for a further year from Sept. 2022- August 2023 at which point he intends to retire. Rev. Dr. Karl Rutledge was invited for a further four years from September 2022 to August 2026.

The circuit’s one lay employee is the Circuit Co-ordinator whose work has also been vital through the year. He has been able to work effectively from home when required

### COVID-19 Responses

2020-2021 was a year of constantly changing responses to the virus. The Circuit had to respond to the different degrees of lockdown and the Tier system. Fortunately all our churches are within the same London Borough and we did not experience any of the issues which the introduction different covid rules in different parts of our circuit would have caused.

In keeping with our circuit policy of supporting the churches to develop their own mission plans, each church took responsibility for its own rolling risk assessment with regard to the differing natures of our properties and communities. Worship programs varied through the year as the degree of restriction ebbed and flowed. All four churches continued to develop an effective online presence with new patterns of hybridity beginning to emerge as worship moved to a combination of face to face and online

# Kingston upon Thames Circuit Trustees Annual Report

For the year ended 31 August 2021

## Finance

Some community groups were able to meet again in church buildings at periods during the reporting year. This led to a mixed pattern for rental income which might best be described as “patchy”. Once again direct giving by congregations continued to be strong though with some variation across the churches. Fall in income was greatest for the churches with the highest proportion of giving from cash donations in services and least in those with the highest proportion of direct debits and standing orders in the profile of congregational giving.

Reserves are held both by the individual churches and the circuit. Early in the closure period a more regular meeting of local church finance officers had been created and reserve policies revised. During 2020-2021 the circuit continued with the reserve policy established at the beginning of the Covid crisis – that local church reserves would be used first and the reserves held by the circuit kept as a second line. So far it has not been necessary to call on the circuit reserves to support any of the local churches. Local church reserves have been regularly monitored with forward projections to indicate when each church might drop below the recommended reserve of six months expenditure.

## Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches. The rental income relates to the rental of a manse in Kingston upon Thames.

## Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases. The other expenditure includes costs involved in the upkeep of other manse property within the Circuit.

## Fund balances

As at 31 August 2021 the net current assets of the Circuit were £200,635 (2020: £181,737), giving approximately five months cover of expenditure. Plans for 2021/22 Circuit financial plans for the coming year have been prepared on the basis that there are 2.5 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district.

## Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 6 months’ average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and 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.

## Property

The circuit has fulfilled its responsibility as managing trustees for the manse properties through the work of its manse stewards and has overseen the work of local managing trustees for the churches through the Circuit Meeting. There are nine Methodist Trust properties in the circuit and Quinquennial inspections are carried out by rotation with maintenance schedules being developed from these inspections. The circuit manages one rental property – a former manse now let as a residential property. A void in the tenancy at the beginning of the reporting year gave an

**Kingston upon Thames Circuit  
Trustees Annual Report**

**For the year ended 31 August 2021**

opportunity for the property to be inspected and some redecoration and minor improvements to be made on the advice of the estate agent. Our “sinking fund” for major manse repairs had not been established long enough to cover this work and the circuit made use of reserves in order to complete the work and get the property back on the market as quickly as possible. This cost and the loss of rental income is reflected in the accounts. The property was quickly re-let with a small uplift in the rental value. Income from the property and the manse reserves policy is repaying the costs taken from our general reserve.

**Safeguarding**

The circuit has a role in overseeing the safeguarding work of each local church. During the year our circuit safeguarding officer has worked hard with each local church to ensure that local safeguarding officers are in place and training provided to all relevant volunteers. Our safeguarding policy receives an annual review which was carried out by the Circuit Meeting. Safeguarding is of the highest importance across all our work and we are grateful for the care with which our volunteers ensure this responsibility is constantly kept before us.

**Looking Forward**

During the year the Circuit Leadership Team increasingly recognised that its role and the mission of the circuit needed to be reviewed in the light of the rapidly changing circumstances. The difficulty of ensuring full and proper consultation and conversations during a time of sporadic video conferencing was, however, recognised and significant discussion has been postponed until the situation improves.

Although slightly outside the time frame of this report decisions on our future ministerial staffing were reported above under “Staffing”. The retirement of the current superintendent minister in 2023 will require a major consultation exercise in 2021-2022. This will run in partnership with the policy of reviewing the mission and structure of the circuit. The timing allows for reassessment, flexibility and change as we emerge from the Covid pandemic. Rev. Dr. Stan brown will also be on sabbatical leave for 12 weeks in 2022. The need for consultation and review together with this limitation on time in the coming financial year mean that we are not attempting any significant development initiatives beyond those already mentioned.



**Rev Dr Stan Brown**

**Superintendent Minister**

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies						-
2	Income from monetary investments	692					692
3	Income from investment properties	11,890					11,890
4	Assessments on Churches	151,079					151,079
5	Capital Receipts						-
6	Grants received						-
7	Other charitable income						-
8	<b>Total income</b>	<b>163,661</b>	-	-	-	-	<b>163,661</b>
<b>Expenditure</b>							
9	Grants and donations						-
10	Salaries and associated costs	99,937					99,937
11	Property maintenance	17,432					17,432
12	Connexional assessment & model trust levy		545				545
13	District Assessment & Levy	35,579	990				36,569
14	Depreciation						-
15	Office expenses	8,998					8,998
16	Other outgoings	1,477					1,477
17	<b>Total charitable expenditure</b>	<b>163,423</b>	<b>1,535</b>	-	-	-	<b>164,958</b>
18	Gains/(losses) on monetary investments		(316)				(316)
19	Gains/(losses) on investment properties						-
20	<b>Net income/(expenditure)</b>	<b>238</b>	<b>(1,851)</b>	-	-	-	<b>(1,613)</b>
21	Transfers between funds						-
22	Other gains/(losses)						-
23	<b>Net movement in funds</b>	<b>238</b>	<b>(1,851)</b>	-	-	-	<b>(1,613)</b>
24	Total funds brought forward	2,160,072	78,124	25,697	-	-	2,263,893
25	<b>Total funds carried forward</b>	<b>2,160,310</b>	<b>76,273</b>	<b>25,697</b>	-	-	<b>2,262,280</b>

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

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
<b>Income</b>						
1 Donations and legacies						-
2 Income from monetary investments	902	669				1,571
3 Income from investment properties	20,170					20,170
4 Assessments on Churches	157,456					157,456
5 Capital Receipts						-
6 Grants received	6,000					6,000
7 Other charitable income						-
<b>8 Total income</b>	<b>184,528</b>	<b>669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,197</b>
<b>Expenditure</b>						
9 Grants and donations						-
10 Salaries and associated costs	105,426					105,426
11 Property maintenance	30,554					30,554
12 Connexional assessment & model trust levy						-
13 District Assessment & Levy	31,884	1,990				33,874
14 Depreciation						-
15 Office expenses	6,634					6,634
16 Other outgoings	1,830	159				1,989
<b>17 Total charitable expenditure</b>	<b>176,328</b>	<b>2,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,477</b>
18 Gains/(losses) on monetary investments						-
19 Gains/(losses) on investment properties						-
<b>20 Net income/(expenditure)</b>	<b>8,200</b>	<b>(1,480)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,720</b>
21 Transfers between funds						-
22 Other gains/(losses)	354					354
<b>23 Net movement in funds</b>	<b>8,554</b>	<b>(1,480)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,074</b>
24 Total funds brought forward	2,151,518	79,604	25,697			2,256,819
<b>25 Total funds carried forward</b>	<b>2,160,072</b>	<b>78,124</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>2,263,893</b>

## Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020/21 £	Totals 2019/20 £
<b>Fixed Assets</b>							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						-	
Investments	18,159					18,159	38,670
<b>Total fixed assets</b>	<b>2,061,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,061,645</b>	<b>2,082,156</b>
<b>Current Assets</b>							
Debtors						-	-
Loans by the Circuit						-	-
Investments with TMCP		76,273				76,273	78,124
Central Finance Board Deposits	86,713		25,697			112,410	102,402
Cash at Bank and in hand	11,952					11,952	1,211
<b>Total current assets</b>	<b>98,665</b>	<b>76,273</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>200,635</b>	<b>181,737</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)						-	-
Grants payable within 2020-21						-	-
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets/liabilities</b>	<b>98,665</b>	<b>76,273</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>200,635</b>	<b>181,737</b>
<b>Total assets less current liabilities</b>	<b>2,160,310</b>	<b>76,273</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>2,262,280</b>	<b>2,263,893</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2020-21						-	-
Loans to the Circuit						-	-
<b>Net assets</b>	<b>2,160,310</b>	<b>76,273</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>2,262,280</b>	<b>2,263,893</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	2,160,310					2,160,310	2,160,072
Circuit Model Trust Fund (Unrestricted)		76,273				76,273	78,124
Designated Funds (Unrestricted)			25,697			25,697	25,697
<b>Total Unrestricted Funds</b>						<b>2,262,280</b>	<b>2,263,893</b>
Restricted Funds						-	-
Endowment Funds						-	-
<b>Total Funds</b>	<b>2,160,310</b>	<b>76,273</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>2,262,280</b>	<b>2,263,893</b>

Signed

Circuit Treasurer

**Notes to the Accounts****1 Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

**2 Funds**

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

**3 Accounting policies****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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

**Incoming Resources**

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

**Resources Expended**

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

**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.

**VAT**

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

**Tangible fixed assets for use by the Circuit**

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

**Investment Properties**

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

**Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

**Debtors and Prepayments**

None

## Creditors

Creditors include expenses that relate to recognised obligation due at the end of the accounting year.

## 4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	-	-
Total amount	£ -	£ -

## 5 Fees for examination or audit of the accounts

	2020/21	2019/20
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	690	690
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

## 6 Paid employees

Staff Costs paid during the year were:	2020/21	2019/20
	£	£
Gross wages, salaries and benefits in kind	76,155	79,446
Employer's National Insurance costs	6,052	6,362
Pension costs	17,731	19,251
Total staff costs	99,938	105,059
Average number of full-time equivalent employees in the year were:	4	4

## 7 Capital Commitments and Contingent Liabilities

At the 31 st August 2021 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

## 8 Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	2,042,975	-	511		2,043,486
Additions		-				-
Revaluations (+/-)						-
Disposals (-)						-
Transfers * (+/-)						-
Balance carried forward	-	2,042,975	-	511	-	2,043,486

### Accumulated depreciation

Balance brought forward				-		-
Balance carried forward				-		-

### Net book value

Brought forward	-	2,042,975	-	511	-	2,043,486
Carried forward	-	2,042,975	-	511	-	2,043,486

## 9 Investment assets

The circuit has no Investment properties

### Analysis of investment movements

	2020/21	2019/20
	£	£
Other investments	18,159	38,670
<b>Change in investment values</b>		
Carrying value at beginning of year	38,670	38,316
Add: additions to investments at cost	-	
Less: disposals at carrying value	(20,196)	
Net gain /(loss) on revaluation	(316)	354
Carrying (market) value at year-end	18,158	38,670

## 11 Loans

The Circuit currently has no loans

**Declarations and Scrutiny**

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *B Russell* ..... Date.....

Name and address of treasurer: Ms B Russell, 17A Lenten Street, Alton, GU34 1HG

**Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2021 will be presented to the Circuit meeting held on 8 September 2022. The annual report and accounts have been circulated to the meeting's member prior to signature.

Signature of the Chair of the meeting ..... *K Rutledge* ..... Date ..... *22/06/22* .....

Name of the Chair of the meeting: Rev DR K Rutledge

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

**Kingston Upon Thames Circuit**

**Charity Number 1163652**

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Kingston Upon Thames Circuit for the year ended 31 August 2021 set out on pages one to fourteen. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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



Signature of independent examiner

Name of independent examiner: Simon Sturman

Relevant professional qualification of independent examiner: Registered Auditor

Name of firm: Simply Accounts and Tax Limited

Address: Epsilon House, Ransomes Europark, Ipswich, Suffolk, IP3 9FJ

Date: 22 JUN 2022

**Simply Accounts & Tax**  
Epsilon House  
Ransomes Europark  
Ipswich. IP3 9FJ

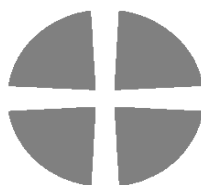
**KINGSTON-UPON-THAMES METHODIST CIRCUIT**

England & Wales - Charity number 1163652

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# Accounts

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**THE METHODIST CHURCH  
REPORT AND ACCOUNTS**

for the year ended 31 August 2020

**Kingston upon Thames**

**Circuit**

Registered Charity - Registration number

1163652

London

District No / Circuit No

35 / 38

**Ministers**

Rev Dr Stan Brown (Superintendent)

Rev Andrew Clark

Rev Dr Karl Rutledge

**Circuit Stewards**

Mrs Margaret Turner

Mr David Knowles

Ms Ruby Esson

Mr John Harvey

**Circuit Treasurer**

Mr Festus Mensah

**Kingston upon Thames Circuit  
Trustees' Annual Report**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**Introduction**

The Kingston upon Thames Methodist Circuit links four Methodist churches which serve the diverse and growing communities of the Royal Borough of Kingston upon Thames. Each of our congregations is distinctive with its own style of worship and its own focus for mission and service, but we are held together by our common heritage of Methodism and a shared passion to worship and serve God within our local communities.

During the year of this report the Circuit supported 2.75 full time equivalent Methodist Presbyters and employed one part time administrator. This core staff team, however, only exists to support, encourage, enable and strengthen the ministry of our congregations and the majority of our activities – in worship, service and trusteeship - are led by volunteers.

Our local churches enjoy enriching relationships with partner churches through the various “Churches Together” groupings in the Borough and we actively support a number of Borough-wide initiatives including Street Pastors, Food Bank, Joel Community (night shelter), Kingston Churches Action on Homelessness and the Oxygen youth work project.

The Circuit acts as Managing Trustees for the three residential manse properties occupied by its ministers and also for a fourth residential property formerly occupied as a manse but now let on a tenancy with the income supporting the core work of the charity. It also supports and oversees the work of the Church Councils, who act as Managing Trustees for the local church properties. Custodian trusteeship is provided by the Trustees for Methodist Church Purposes.

**Purposes of the Circuit**

The purposes of a Methodist Circuit are defined by the standing orders of The Constitutional Practice and Discipline of the Methodist Church. They include “the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit” (Standing Order 500).

**Review of the Year**

**Staffing:** During the year the circuit supported a ministerial staff on 2.75 whole time equivalent presbyters and one part co-ordinator. The minister working 0.75 wte gave notice that they would be moving on in August 2020. This post had been temporarily supported by a grant to extend it for 0.5 to 0.75wte and work was done during 2018-19 to identify a number of different models for staffing the circuit at the level of 2.5wte. This modelling took into account the shortage of Methodist ministers available for stationing and considered ways of combining the roles of 2 presbyters with professional lay staff. The Circuit Meeting of September 2019, however, decided to enter the Methodist “stationing” process to seek a 0.5wte presbyter to serve in the circuit. We were fortunate in that a match was made with Rev Dr. Mark Wakelin being appointed to serve in the circuit as minister for Chessington Methodist Church from September 2020.

Changes in staffing and possible remodelling of the circuit was therefore a major concern for the circuit trustees and leadership during this year and occupied a considerable amount of time in the first part of the reporting year.

**Covid-19 Responses** 2020 has of course been dominated by the COVID virus and various forms of restriction and lockdown. This led to all of our church buildings being effectively closed from March to the end of the reporting year. This had a direct impact on both our church life and on our financial situation.

Churches were encouraged and enabled to move worship and activities on line. In keeping with our overall policy of the circuit as a means to support the mission of each local church, these initiatives were developed locally rather than centrally by the circuit structure. Churches found different ways to respond to this challenge depending on the nature of their community, their styles of worship and their technical resources. A shortage of technical expertise was, however, a significant feature for all of our communities.

**Kingston upon Thames Circuit  
Trustees' Annual Report**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**Finance:** The effect of building closures has effected the finances of each church differently, though two main areas of concern have been common to all. Firstly the loss of lettings income from the community use of our buildings. This has affected the larger churches more as they receive a higher percentage of their total income from this sources. Secondly, changes in direct giving which is made through the offerings at Sunday services. Here the smaller churches suffered the greater effect as not only is a higher portion of their income from direct giving rather than lettings, but a higher proportion of that direct giving is in cash rather than standing orders, and it is this cash component which has seen the significant reductions. Nevertheless, the generosity of our communities has been deep and the proportion of giving retained overall has been very high.

Reserves are held both by the individual churches and the circuit. Early in the closure period a meeting of local church finance officers was convened and two significant policies established:

- 1) Local Church reserves would be called upon first, with the relatively smaller Circuit reserves being held back as a second line of financial support
- 2) The Circuit has reduced costs where possible but it is recognised that Circuit has very limited scope to make savings, its costs being directly linked to staffing levels. The contribution of the local churches (the "Assessment") remained more or less the same and in Methodist Church discipline is the first call on the finances of the local church
- 3) The finance officers agreed to a more frequent pattern of meeting and a format for sharing data with the circuit which would allow the situation in each church to be monitored providing ample early warning of any local reserves being drained. The standard of co-operation between the local church finance officers has been excellent

Methodist ministers are not formally employees and therefore not eligible for the furlough scheme. The work load on the ministerial staff during the lockdown period has, however, been considerable and furlough would not have been considered as an option even if available. The circuit's one lay employee is the Circuit Co-ordinator whose work has also been vital through the year. He has been able to work from home.

Careful use of our reserves policy has enabled the churches and circuit to remain in a financially secure position during the course of the reporting year.

**Property:** The Circuit has fulfilled its responsibility as managing trustees for the manse properties through the work of its manse stewards and has overseen the work of local managing trustees for the churches through the Circuit Meeting. There are nine Methodist Trust properties in the circuit and Quinquennial inspections are carried out by rotation with maintenance schedules being developed from these inspections. A vacant manse which is let by the circuit to generate income for activities had a lease renewal in autumn 2019. Work on the lease was done with the Trustees for Methodist Church Purposes with an estate agent engaged to manage the property. Later in the year the longstanding tenant gave notice that they would not be seeking to renew the lease in autumn 2020. Aware that the property had been let continuously to the same tenant for many years planning and budgeting began for works to the property during a vacant period with the intention to re-let. The Circuit established a fund for longer term work on the manses (including the property which is let) with money set aside each year to allow the fund to grow. Some work was begun around possible alternative ways of using the letting property which might both generate income but also more directly serve our mission and purposes.

Rev Dr Stan Brown: superintendent minister

## Kingston upon Thames Circuit Trustees' Annual Report

### Aims and organisation

#### **Mission Statement**

To support and develop the Methodist congregations and communities of the circuit through offering oversight, leadership in mission, training and support services. The circuit's policy is to encourage and enable growth in:

- The number and diversity of people engaging with our congregations and community
- Discipleship and spirituality
- Service to our community and the wider world

#### **Income trends**

Circuit income is primarily drawn from the assessment paid by the circuit churches. The rental income relates to the rental of a manse in Kingston upon Thames.

#### **Expenditure trends**

Stipend expenditure has increased each financial year in line with conference approved increases.

The other expenditure includes costs involved in the upkeep of other manse property within the Circuit.

#### **Fund balances**

As at 31 August 2020 the net current assets of the Circuit were , giving approximately five months cover of expenditure.

#### **Plans for 2020/21**

Circuit financial plans for the coming year have been prepared on the basis that there are 2.5 full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district.

## **Kingston upon Thames Circuit Trustee's Annual Report**

### **Finance and Governance**

#### **Basis of preparation and legal framework**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

Full Name of Charity: Kingston upon Thames Methodist Circuit

Registration Charity Number: 1163652

Date of registration: 18 September 2015

Main communication address (Circuit office): Surbiton Methodist Church,  
39 Ewell Road, Surbiton, Surrey, KT6 6AF

The members of the Kingston upon Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Fully membership is shown as Appendix A to this report.

#### **Circuit Ministers and officers**

Active Circuit Ministers: Rev Dr Stanley Brown  
Rev Andrew Clark  
Rev Dr Karl Rutledge

Circuit Stewards: Mrs Margaret Turner  
Mr David Knowles  
Ms Ruby Esson  
Mr John Harvey

Administrator: Mr Michael Axton

Mr Festus Mensah, treasurer, acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner: Simon Sturman  
Simply Accounts and Tax Limited  
Epsilon House, Ransomes Europark, Ipswich IP3 9FJ

Bankers: Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes  
Barclays Bank Plc

## **Kingston upon Thames Circuit Trustee's Annual Report**

### **Aims and organisation**

Charity objective is to act as a Resource provider within the area around Kingston upon Thames 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

In addition

- 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, the Circuit Finance and Property Committee and the Circuit Policy Committee.

### **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 London District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit Chessington Church, Kingston Church, New Malden Church and Surbiton Hill Church

## **Kingston upon Thames Circuit Trustee's Annual Report**

### **Risk Management**

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

### **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 Kingston upon Thames 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 Kingston upon Thames 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 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and 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.

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 20 £	Total 19 £	2018- 2019 £
<b>Income</b>									
1	Donations and legacies						0		0
2	Income from monetary investments	902	669				1,571		1,568
3	Income from investment properties	20,170					20,170		22,225
4	Assessments on Churches	157,456					157,456		154,338
5	Capital Receipts						0		0
6	Grants received	6,000					6,000		6,000
7	Other charitable income						0		0
8	<b>Total income</b>	<b>184,528</b>	<b>669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,197</b>		<b>184,131</b>
<b>Expenditure</b>									
9	Grants and donations						0		0
10	Salaries and associated costs	105,426					105,426		102,452
11	Property maintenance	30,554					30,554		16,493
12	Connexional assessment & model trust levy						0		0
13	District Assessment & Levy	31,884	1,990				33,874		37,336
14	Depreciation						0		0
15	Office expenses	6,634					6,634		8,700
16	Other outgoings	1,830	159				1,989		1,451
17	<b>Total charitable expenditure</b>	<b>176,328</b>	<b>2,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,477</b>		<b>166,432</b>
18	Gains/(losses) on monetary investments						0		0
19	Gains/(losses) on investment properties								
20	<b>Net income/(expenditure)</b>	<b>8,200</b>	<b>-1,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,720</b>		17,699
21	Transfers between funds						0		0
22	Other gains/(losses)	354					354		2,069
23	<b>Net movement in funds</b>	<b>8,554</b>	<b>-1,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,074</b>		19,768
24	Total funds brought forward	2,151,518	79,604	25,697			2,256,819		2,237,052
25	<b>Total funds carried forward</b>	<b>2,160,072</b>	<b>78,124</b>	<b>25,697</b>	<b>-</b>	<b>-</b>	<b>2,263,893</b>		<b>2,256,820</b>

Name of Circuit

Kingston upon Thames

Circuit No 35/38

## Balance Sheet as at 31 August 2020

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019/20	Totals 2018/19
	£	£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						0	
Investments	38,670					38,670	38,316
<b>Total fixed assets</b>	<b>2,082,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,082,156</b>	<b>2,081,802</b>
<b>Current Assets</b>							
Debtors						0	6,024
Loans by the Circuit						0	0
Investments with TMCP		78,124				78,124	79,604
Central Finance Board Deposits	76,705		25,697			102,402	85,437
Cash at Bank and in hand	1,211					1,211	5,552
<b>Total current assets</b>	<b>77,916</b>	<b>78,124</b>	<b>25,697</b>	<b>0</b>	<b>0</b>	<b>181,737</b>	<b>176,617</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	0					0	1,600
Grants payable within 2018-19	0					0	0
<b>Total current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600</b>
<b>Net current assets/liabilities</b>	<b>77,916</b>	<b>78,124</b>	<b>25,697</b>	<b>0</b>	<b>0</b>	<b>181,737</b>	<b>175,017</b>
<b>Total assets less current liabilities</b>	<b>2,160,072</b>	<b>78,124</b>	<b>25,697</b>	<b>0</b>	<b>0</b>	<b>2,263,893</b>	<b>2,256,819</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2018-19	0					0	0
Loans to the Circuit	0					0	0
<b>Net assets</b>	<b>2,160,072</b>	<b>78,124</b>	<b>25,697</b>	<b>0</b>	<b>0</b>	<b>2,263,893</b>	<b>2,256,819</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	2,160,072					2,160,072	2,151,518
Circuit Model Trust Fund (Unrestricted)		78,124				78,124	79,604
Designated Funds (Unrestricted)			25,697			25,697	25,697
<b>Total Unrestricted Funds</b>						<b>2,263,893</b>	<b>2,256,819</b>
Restricted Funds				0		0	
Endowment Funds					0	0	
<b>Total Funds</b>	<b>2,160,072</b>	<b>78,124</b>	<b>25,697</b>	<b>0</b>	<b>0</b>	<b>2,263,893</b>	<b>2,256,820</b>

Signed

Circuit Treasurer

**Kingston upon Thames Circuit  
Notes to the Accounts**

**1 Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

**2 Funds**

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose .

**3 Accounting policies**

**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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

**Income Recognition**

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

**Resources Expended**

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

**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.

**VAT**

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

**Tangible fixed assets for use by the Circuit**

The freehold property is shown in the accounts at 2015 deemed values. No depreciation is provided on the buildings.

**Investment Properties**

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

**Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

**Debtors and Prepayments**

None

**Creditors**

Creditors include expenses that relate to recognised obligation due at the end of the accounting year.

**Kingston upon Thames Circuit  
Notes to the Accounts**

<b>4. Donations and legacies</b>	<b>Unrestricted</b>	<b>Circuit Model Trust Fund</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
Donations	0	0	0	0	0
Legacies	0	0	0	0	0
<b>Total</b>	-	-	-	-	-

<b>5. Charitable activities - other</b>	<b>Unrestricted</b>	<b>Circuit Model Trust Fund</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
Charitable activities	0	-	-	0	-
<b>Total</b>	-	-	-	-	-

<b>6. Other trading activities</b>	<b>Unrestricted</b>	<b>Circuit Model Trust Fund</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
Lettings Fernhill Gardens	20,170	-	-	<b>20,170</b>	22,225
<b>Total</b>	<b>20,170</b>	-	-	<b>20,170</b>	<b>22,225</b>

<b>7. Investment income</b>	<b>Unrestricted</b>	<b>Circuit Model Trust Fund</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
Central Finance Board	-	-	-	-	-
Rental income	20,170	-	-	<b>20,170</b>	22,225
Other	1,571	-	-	<b>1,571</b>	1,568
<b>Total</b>	<b>21,741</b>	-	-	<b>21,741</b>	<b>23,793</b>

**Kingston upon Thames Circuit**  
**Notes to the Accounts**

**8. Payment to Trustees**

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ -	-
Number of trustees who were paid expenses	-	-
Nature of the expenses	Expense payments primarily relate to reimbursement for travel and computing costs	
Total amount paid	£ -	-

**9. Fees for examination or audit of the accounts**

Independent examiner's or auditors' fees for reporting on the accounts	£ 690	690
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ -	-

**10. Paid employees**

**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind	£ 79,446	77,286
Employer's National Insurance costs	£ 6,362	6,035
Pension costs	£ 19,251	18,444
Total staff costs	£ 105,059	100,110
<b>Average number of staff employed during the year were:</b>	4	4

**Kingston upon Thames Circuit  
Notes to the Accounts**

**11 Tangible Fixed Assets**

Cost or valuation

	Residential Land £	Other Land £	Manse £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	-	2,042,975	-	-	511	-	2,043,486
Additions	-	-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-	-	-
Transfers * (+/-)	-	-	-	-	-	-	-	-
Balance carried forward	-	-	2,042,975	-	-	511	-	2,043,486

**Accumulated depreciation**

<b>**Basis</b>	-	-	SL or RB	SL or RB	SL or RB	SL or RB	-
<b>** Rate</b>	-	-	not depreciated	-	-	-	-

Balance brought forward	-	-	-	-	-	-	-	-
Depreciation charge for year (-)	-	-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-	-	-
Transfers* (+/-)	-	-	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-	-	-

**Net book value**

Brought forward	-	-	2,042,975	-	-	511	-	2,043,486
Carried forward	-	-	2,042,975	-	-	511	-	2,043,486

**Kingston upon Thames Circuit  
Notes to the Accounts**

**12 Investments**

**Analysis of investment movements**

		This year	Prev year
Investments listed on a recognised Stock Exchange		-	-
Investments held in common investment funds,		-	-
Securities not listed on a recognised Stock Exchange		-	-
Other investments		38,670	38,316
	<b>Total</b>	38,670	38,316

**Change in investment values**

Carrying value at beginning of year		38,316	36,248
<b>Add:</b> additions to investments at cost		-	-
<b>Less:</b> disposals at carrying value			-
<b>Net gain/(loss) on revaluation</b>		354	2,068
Carrying (market) value at end of year		38,670	38,316

**Kingston upon Thames Circuit  
Notes to the Accounts**

**13. Analysis of current assets**

	This year	Last year
	£	£
<b>Debtors and prepayments</b>		
Pre paid assessments	-	-
Accrued income	-	-
Other debtors	-	<b>6,023</b>
<b>Total debtors and prepayments</b>	-	-

**Analysis of cash at bank**

Bank balance held in (Barclays Bank Plc)	1,211	5,552
Bank balance held in ( Central Finance Board)	102,402	85,437
Bank balance held in (TMCP Model Trust)	78,124	79,604
<b>Total Cash and Bank</b>	<b>181,737</b>	<b>170,593</b>

**14. Analysis of current liabilities and long term creditors**

Trade Creditors	£ -	£ -
Other Creditors	£ -	£ 1,600
<b>Total Current Liabilities</b>	£ -	£ 1,600

**15. Capital Commitments and Contingent Liabilities**

At the 31st August 2020 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

**Kingston upon Thames Circuit  
Notes to the Accounts**

**16. Loans**

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
NONE						
Totals						

**Repayment due**

Repayment due	31/08/2020	31/08/2021	31/08/2026	Totals
Due within 12 months				
Due between 1 and 5 years				
Due later than 5 years				

**Kingston upon Thames Circuit  
Notes to the Accounts**

**17. Detailed analysis of individual fund movements**

**Unrestricted Funds**

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,151,519	184,528	176,328		2,159,719	
Model Trust Fund	79,604	669	2,149		78,124	
Designated Fund	25,697				25,697	
Totals	2,256,820	185,197	178,477		2,263,540	

**Restricted Funds**

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals						

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
None				
Totals				


The reasons for the transfers between funds were as follows:

Kingston upon Thames Circuit  
**DECLARATIONS**

**Treasurer**

I confirm that these accrual based accounts for the year ended 31 August 2020 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of Treasurer



Date

29 May 2021

Name of Treasurer

Festus Mensah

Address

46 Grayham Road, NEW MALDEN, KT3 5HW

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

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the Circuit Meeting at its meeting on

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Dr Stan Brown

Date

04 Jun 2021

**Kingston upon Thames Circuit**  
**Independent Examiner's Report to the Trustees of the Kingston upon Thames Circuit**

This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August 2020

**Respective responsibilities of Trustees and Examiner**

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2020 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of
- to 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 presented 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 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.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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

(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 of independent examiner

Simon Sturman FCCA

Signature of independent examiner

  
Digitally signed by Simon Sturman  
DN: cn=Simon Sturman, o=Simply Accounts and  
Tax, ou,  
email=simon@simplyaccountsandtax.co.uk, c=GB  
Date: 2021.05.28 10:42:30 +01'00'

Relevant Professional qualification of independent examiner

Registered Auditor

Name of firm

Simply Accounts and Tax Limited

Address

Epsilon House, Ransomes Europark, Ipswich, Suffolk. IP3 9FJ

Date

28/05/2021

**CIRCUIT MEETING MEMBERSHIP**

MINISTERS

Rev Michaela Youngson ( District Chair )  
Rev Dr Stan Brown (Superintendent)  
Rev Andrew Clark  
Rev Dr Karl Rultidge

SUPERNUMERARY MINISTERS

Rev Eric Murray

MINISTERS IN OTHER APPOINTMENTS

Rev Andrew Pakes  
Rev Denis Vernon

LAYWORKERS

Michael Axton (Circuit Coordinator)

CIRCUIT STEWARDS

Margaret Turner  
David Knowles  
Ruby Esson  
John Harvey  
Festus Mensah            Treasurer

CIRCUIT LOCAL PREACHERS & WORSHIP LEADERS REPRESENTATIVES

Lorraine Webb  
Jilly Bridges

3six5 REPRESENTATIVE

Chris Ward

CIRCUIT SAFEGUARDING CO-ORDINATOR

David Knowles

KOREAN CHRISTIAN FELLOWSHIP

Paul Sangdon Han

**CIRCUIT CHURCH REPRESENTATIVES**

Chessington Church

Patricia Watson  
Daphne Baker  
Geneen Bray  
Kathryn Dickie

**CIRCUIT MEETING MEMBERSHIP**

Kingston Church

Nigel Spalding  
Maggie East  
Alex Ritchie  
Alan Clatworthy

New Malden Church

Gloria Taviner  
Alison Bullett  
Julie Haines  
Richard Bland

Surbiton Hill Church

Marina Golding  
Geoffrey Turner  
Louise Mount  
Jeanette Barwick  
Jilly Bridges



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### Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 4th Jun 2021 13:24:56 BST	Rev Dr Stan Brown - Signer (fd179ead51845bb91714a436ad4d797f)

### Audit history log

Date	Action
Fri, 4th Jun 2021 13:24:56 BST	The envelope has been signed by all parties. (86.163.194.42)
Fri, 4th Jun 2021 13:24:56 BST	Rev Dr Stan Brown signed the envelope. (86.163.194.42)
Fri, 4th Jun 2021 13:22:00 BST	Rev Dr Stan Brown viewed the envelope. (86.163.194.42)
Wed, 2nd Jun 2021 19:26:05 BST	Document emailed to party email (18.134.209.24)
Wed, 2nd Jun 2021 19:26:05 BST	Sent the envelope to Rev Dr Stan Brown for signing. (77.100.34.64)
Wed, 2nd Jun 2021 19:26:05 BST	Festus Mensah signed the envelope. (77.100.34.64)
Wed, 2nd Jun 2021 19:25:24 BST	Festus Mensah viewed the envelope. (77.100.34.64)
Wed, 2nd Jun 2021 19:23:57 BST	Festus Mensah viewed the envelope. (77.100.34.64)
Wed, 2nd Jun 2021 11:00:20 BST	Document emailed to party email (3.10.58.151)
Wed, 2nd Jun 2021 11:00:20 BST	Sent Festus Mensah a reminder to sign the document. (86.142.84.94)
Wed, 2nd Jun 2021 11:00:14 BST	Document emailed to party email (3.10.58.151)
Wed, 2nd Jun 2021 11:00:14 BST	Simon Sturman has changed the party Festus Mensah's email to party email (86.142.84.94)
Wed, 2nd Jun 2021 11:00:14 BST	Sent the envelope to Festus Mensah (festus.mensah@ghanabank.co.uk) for signing. (86.142.84.94)
Wed, 2nd Jun 2021 10:41:58 BST	Document emailed to festus.mensah@ghanabank.co.uk (18.132.206.76)
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Wed, 2nd Jun 2021 9:28:23 BST

Festus Mensah has been assigned to this envelope (86.142.84.94)

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