



**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**

**35/38**

**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 Rutlidge  
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.

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## **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**

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### **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

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**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**

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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
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## 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

Change in investment values

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 Burrell 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  
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