

Circuit
Accruals Accounts
2022-2023

THE METHODIST CHURCH
REPORT AND ACCOUNTS

for the year ended 31 August 2023

Kingston Upon Thames

Circuit

Registered Charity - Registration number

1163652

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 Rutledge Rev Dr Mark Wakelin Rev Vindra Maraj-Ogden (appointed 1 September 2023)
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Circuit Stewards:	Ms Helen Lamb Mr John Harvey Ms Julie Haines
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Administrator:	Mr Michael Axton
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Circuit Treasurer:	Ms Bridget Russell
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Independent examiner:	Simon Sturman Simply Accounts and Tax Limited Epsilon House Ransomes Europark Ipswich IP3 9FJ
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Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes Barclays Bank Plc
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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.

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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 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
		£	£	£	£	£	£
Income							
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 Total income		173,443	2,333	-	309	-	176,085
Expenditure							
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 Total charitable expenditure		205,581	2,074	-	310	-	207,965
18 Gains/(losses) on monetary investments					(1,097)		(1,097)
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		(32,138)	259	-	(1,098)	-	(32,977)
21 Transfers between funds							-
22 Other gains/(losses)							
23 Net movement in funds		(32,138)	259	-	(1,098)	-	(32,977)
24 Total funds brought forward		2,152,080	74,498	-	15,502	-	2,242,080
25 Total funds carried forward		2,119,942	74,757	-	14,404	-	2,209,103

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 £
Income							
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 Total income		174,794	559	-	-	-	175,353
Expenditure							
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 Total charitable expenditure		157,327	2,334	7,539	-	-	167,200
18 Gains/(losses) on monetary investments				(2,656)			(2,656)
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		17,467	(1,775)	(10,195)	-	-	5,497
21 Transfers between funds				(15,502)	15,502		-
22 Other gains/(losses)							
23 Net movement in funds		17,467	(1,775)	(25,697)	15,502	-	5,497
24 Total funds brought forward		2,134,613	76,273	25,697	-	-	2,236,583
25 Total funds carried forward		2,152,080	74,498	-	15,502	-	2,242,080

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 £
Fixed Assets							
Circuit Manses & Equipment	2,043,486					2,043,486	2,043,486
Investment properties						-	-
Investments				14,404		14,404	15,502
Total fixed assets	2,043,486	-	-	14,404	-	2,057,890	2,058,988
Current Assets							
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
Total current assets	87,800	74,757	-	-	-	162,557	183,092
Current liabilities							
Creditors (due in under 1 year)	11,344					11,344	-
Grants payable within 2023-24						-	-
Total current liabilities	11,344	-	-	-	-	11,344	-
Net current assets/liabilities	76,456	74,757	-	-	-	151,213	183,092
Total assets less current liabilities	2,119,942	74,757	-	14,404	-	2,209,103	2,242,080
Long term liabilities (due after more than one year)							
Grants payable after 2021-22						-	-
Loans to the Circuit						-	-
Net assets	2,119,942	74,757	-	14,404	-	2,209,103	2,242,080
Funds of the Circuit							
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)			-			-	-
Total Unrestricted Funds						2,194,699	2,226,578
Restricted Funds				14,404		14,404	15,502
Endowment Funds					-	-	-
Total Funds	2,119,942	74,757	-	14,404	-	2,209,103	2,242,080

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
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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 £	Manises £	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
Change in investment values		
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: