



**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020**

Sutton Methodist Circuit

Registered Charity - Registration number

1135076

District No / Circuit No 35/39

Ministers

Rev Dr David Dickinson
Rev Gill Long
Rev Ung Soon Nguang
Rev Rosemary Richter
Rev Dr Mark Wakelin
Rev Dr Philip Richter
Rev Desmond C Williamson

Circuit Stewards

Dr David Gooch
Mr Ravi Saravanamuttu
Mrs Maureen Patel
Mr Ka Fai Man

Circuit Treasurer

Mr Richard Smith

Sutton Methodist Circuit TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

Sutton Methodist Circuit covers an area in north east Surrey. It is part of the London District. It is registered with the Charity Commission, number 1135076, and its affairs are governed by Deed of Union (1932) and Methodist Church Act (1976). It has been registered at Charities Commission as Sutton Methodist Circuit.

The Mission of the Circuit

The Mission statement of the Sutton Circuit

- enable the churches to proclaim the Gospel of Christ and further God's Kingdom.
- be aware of God's presence through the Holy Spirit in all we do in God's name.
- support each Church in its endeavours to fulfil its potential in responding to opportunities of service and growth.
- enable the staff of the Circuit both ministerial and lay to fulfil their potential in a supportive Circuit environment.
- support ecumenical ventures and to encourage further ecumenical work.

The ministers concentrate on the mission of their local churches but support each other through monthly staff planning and support meetings. The work of the ministers and lay members is supported with prayer. The Circuit Leadership Team (staff and stewards) meet formally at least twice a year to plan and agree policy, and also meet socially on occasions. The Circuit Stewards meet 5 times a year, with the Circuit Superintendent Minister, to oversee the ongoing work of the Circuit and to address the needs of the Circuit and the staff.

Review of the year

- **Facilitate the orderly closure of Bandon Hill Methodist Church by August 2020, providing for the ongoing pastoral care of the congregation.**
The request to 'cease to meet' was formally agreed by District and Conference. Members dispersed to other local churches and arrangements were put in place to mitigate any resultant financial difficulties.
- **Assess the feasibility of continuing to use the Bandon Hill premises for community purposes for the year 2020/21.**
The premises are being kept open, under the name Bandon Hill Methodist Centre, initially for one year, to enable current users to continue activities. During this period the feasibility of developing a CMOP (Church Mission Oriented Project) will be investigated.
- **Decide, by June 2020, the future direction of Wallington Methodist Church.**
It has become clear that the WMC congregation is not willing to join with the churches identified by the circuit as potential partners. Shortly before the Covid 19 pandemic the possibility of a development scheme on the site, which could include a church building of reduced size, was identified. Investigations of the feasibility of this scheme were initiated but the pandemic delayed further activity.
- **Review future circuit staffing and determine stationing strategy for September 2021.**
The early retirement on health grounds of the Wallington and Bandon Hill minister precipitated a re-arrangement of staffing. The minister for Carshalton and Banstead assumed pastoral care of the churches with the part time assistance of a supernumerary and will stay in post until September 2022.
The minister for the Chinese Congregation at Epsom will stay in post until September 2022.
A minister for the Epsom and Cheam churches has been appointed for an initial five year period from September 2020.
- **Develop plans for the future configuration of the circuit.**
Plans for the future configuration of the circuit cannot be developed further until the Wallington congregation has decided on its future direction.

Sutton Methodist Circuit

TRUSTEES' ANNUAL REPORT (continued)

■ **Review and update the Circuit Development Plan.**

A revised Circuit Development Plan has been agreed by the Circuit Leadership team and was due to be discussed with church stewards at an awayday in June. This was cancelled due to the Covid 19 pandemic and will be re-arranged for a later date.

■ **Appoint two new Circuit Stewards.**

Two new Circuit Stewards have been appointed.

Financial Performance Review

Budget

Each year the circuit sets a budget for income and expenditure which is approved by the Circuit Meeting.

Income

- The shares have been received from all the churches. Bandon Hill paid their share up to the 31st August 2020 when it closed.
- The interest received of £1,984 was over budget £1,000 due to the interest from the original St George's funds being transferred to the circuit grants fund at the Central Finance Board.
- The use of 37 Tattenham Way by the Chinese presbyter has provided an income of £21,000.

Expenditure

- Stipend expenditure has increased each financial year in line with conference approved increases. 16.3% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. The new Manse Fund has enabled the circuit to budget with greater awareness of the costs of manse repairs and refurbishments. During the year £23,274 was spent on the manses, most of which was the preparation of the manse for Rev Catherine Hutton who joined the circuit on 1st September 2020 and the manse of Mr Chris Shaw where an asbestos garage roof had to be replaced.
- All other items of expenditure were under budget.

Conclusions

All items in the accounts were close to budget apart from ministerial costs. There was a surplus on budgeted items in the General Fund of £15,988. This was mainly due to the minister for Wallington and Bandon Hill taking unexpected early retirement due to ill health. The budget was not changed due to this which meant the underspend of £15,988.

Financial effect of significant events

1. The departure of the minister for Wallington and Bandon Hill has meant that the pastoral oversight of the church in the circuit has been changed knowing that a replacement minister was very unlikely.
2. The advent of Covid-19 has had a significant effect on the circuit's finances. This has not been felt in the 2019/20 year because all the churches contributed their share except for one which asked for a £6,000 reduction. However, the budget for 2020/21 has been written with an expected deficit of £37,500. This is because none of the churches has received Sunday collections since March 2020 as well as losing letting income. The shortfall on the 2020/21 budget is being met from circuit reserves. It is fortunate that there are sufficient funds to enable this and still to leave the expected balance at 31st August 2021 above the reserves level (£186,500 over £130,000). This does indicate that the circuit could support the churches for a further year if the Covid-19 pandemic continues for longer than expected.

Sutton Methodist Circuit TRUSTEES' ANNUAL REPORT (continued)

Fund balances

As at 31st August 2020 the net current assets of the Circuit were £223,102, giving more than 6 months cover for expenditure not including funds in the CMTF.

Circuit Model Trust Fund

This is an unrestricted fund and can be applied to for appropriate capital items or projects.

The total of the funds transferred from St George's Methodist Church when it closed of £248,585 is being treated in the same way as the CMTF. The circuit received the balance of the CFB Fund of St George's, its bank account and gift aid refund. Adding these sums to the balance in the CMTF indicates that a total of £296,841 is available for grant applications. A breakdown of all the funds involved within the circuit and arising from the closure of the St George's church is detailed after note 10.

Valuation of Properties

The manses were included in the balance sheet at historical cost for the first time in 2015/16. Hence their value of £270,450 will not change and no comparison with previous years is required.

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 / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Reserves of the Circuit

The balance of funds in the circuit at the end of the year was £848,687. Of this £270,450 was the historical value of the manses. A further £932 is held in a restricted fund. This indicates that £577,505 is available as liquid assets. This comprises £223,102 in the general fund, £296,841 in the Model Trust Fund and £57,362 in the manse fund. Though the manses have been valued at historical level, their sale in the current climate would probably realise over £3m.

Volunteers

The Church is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by the Circuit to value the non-monetary contributions to the Circuit in monetary terms.

Plans for 2020/21

Circuit financial plans for the coming year have been prepared on the basis that there remain 4 full time ordained staff and one lay pastor in the English speaking congregations with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. With the increased contribution from Epsom, it is anticipated that the costs for 2020/21 should be similar to those for 2019/20.

The following issues will be focused upon during the 2020-2021 year.

- Monitor the effects of the Covid 19 pandemic on the circuit churches and develop a support strategy.
- Review the effects of the Covid 19 pandemic on Church and Circuit Finances. Monitor adherence to the revised 2020/21 budget and produce a budget for 2021/22.
- Review future circuit staffing and formulate stationing strategy for September 2022.
- Discuss and agree the updated Circuit Development Plan with church leaders by July 2022.
- Determine the future direction of Wallington Methodist Church by June 2021.
- Determine by March 2021 the future beyond August 2021 of the Bandon Hill Methodist Centre.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2019 as applicable to the Financial Reporting Standard (FRS 102).

Full Name of Charity	Sutton Methodist Circuit
Registration Charity Number	1135076
Date of registration	22nd March 2010
Main communication address	Dr David Gooch c/o Circuit Administrator, Sutton Trinity Church, Cheam Road, Sutton, Surrey, SM1 1DZ

The members of the Sutton 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 in Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Dr David Dickinson Rev Catherine Hutton Rev Gill Long Rev Ung Soon Nguang Rev Rosemary Richter Rev Dr Philip Richter Rev Desmond Williamson
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Circuit Lay Workers	Mr Chris Shaw
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Circuit Stewards	Dr David Gooch Mr Ravi Saravanamuttu Mrs Maureen Patel Mr Ka Fai Man
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Administrator	Mr Paul Gotts
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Mr Richard T Smith acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner	Jacob, Cavenagh & Skeet 5 Robin Hood Lane, Sutton, SM1 2SW
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Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes
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Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Aims and organisation

Charity objective is to act as a resource provider within the area around the London Borough of Sutton and the Epsom & Ewell Borough Council for the Methodist Church:

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

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

The Sutton Circuit shall seek to:

Advance the Christian faith by supporting individual churches in the circuit.

Provide facilities for public acts of worship open to members and non-members alike.

Enable pastoral care throughout the circuit for the benefit of members and non-members alike with respect to the teaching of Christianity and visiting the needy by appointing ministers, organising preaching, appointing and guiding lay leaders.

Public Benefit

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

Structure, Governance and Management

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

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

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

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:

Sutton Trinity (Methodist/URC LEP)

Wallington

Carshalton

Banstead

Epsom

Cheam

St John's (Anglican/Methodist LEP)

St Mark's (Anglican/Methodist LEP)

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Risk Management

There is a regular annual review process undertaken and recorded of risks identified within the circuit.

The following are the potential risks in the circuit:

1. Church closures
2. Not enough lay staff to take on circuit responsibilities. Staff and volunteers who leave cannot easily be replaced.
3. There is a reduction in presbyters.
4. Circuit church share offers may be insufficient to meet circuit obligations, leading to a shortfall in income to the circuit .

Arising from these identified risks, the circuit is aware of them all and takes them into consideration when the circuit stewards meet as a managing group and the full circuit leadership team meets to discuss policy and the future.

Factors affecting the financial future of the circuit are mainly the guarantee of income from the shares from each church. Whereas the circuit seeks to be able to be self-sufficient from these shares, in the event that there is a shortfall which cannot be recovered from, it is permitted to seek approval to raise funds from the Model Trust Fund. Due to the income from St George's, the Model Trust Fund has enough funds to be able to support the circuit.

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 Sutton 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 Sutton 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.

The Trustees' Annual Report was approved by the Circuit Meeting on 4th February 2021 and signed on behalf of the trustees by:

Rev Dr David Dickinson
Circuit Meeting Chairman

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

	Notes to the accounts	Unrestricted funds (General Fund)	CMTF & Manse (Unrestricted)	Restricted Funds (Chinese Ministry)	Total 2019-20	Total 2018-19
		£	£	£	£	£
Income and endowments from:						
Donations and legacies						
Donations and legacies	2			62,073	62,073	309,102
Shares from churches	3	243,815			243,815	271,948
Other trading activities						
Letting of manse(s)	4	1,092			1,092	-
Investments						
Interest	5	1,984	2,485		4,469	4,852
Total income		246,891	2,485	62,073	311,449	585,902
Expenditure on:						
Raising funds						
Trust fund management charges	6		913		913	930
Charitable activities						
Ministerial stipends and expenses	7 8	183,378		37,381	220,759	245,326
Ministerial invitations	8	5,269			5,269	-
Manse maintenance	9	22,946	23,274	3,093	49,313	47,859
Grants to circuit churches	10	-				15,000
Administration	11	2,810	1,632		4,442	7,699
Total		214,403	25,819	40,474	280,696	316,814
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		32,488	(23,334)	21,599	30,753	269,088
Transfers between funds	12	(16,500)	37,500	(21,000)	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets						
Actuarial gains/(losses) on defined benefit pension schemes						
Other gains/(losses)						
Net movement in funds		15,988	14,166	599	30,753	269,088
Reconciliation of funds						
Total funds brought forward		477,564	340,037	333	817,934	548,846
Total funds carried forward		493,552	354,203	932	848,687	817,934

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

-
10,442
10,442
-

-
10,259
10,259
-

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	Unrestricted funds (General Fund)	CMTF & Manse (Unrestricted)	Restricted Funds (Chinese Ministry)	Total 2018-19	Total 2017-18
		£	£	£	£	£
Income and endowments from:						
Donations and legacies						
Donations and legacies	2		247,788	61,314	309,102	
Shares from churches	3	271,948			271,948	344,814
Other trading activities						
Letting of manse(s)	4	-			-	3,000
Investments						
Interest	5	1,723	3,129		4,852	1,156
Total income		273,671	250,917	61,314	585,902	348,970
Expenditure on:						
Raising funds						
Trust fund management charges	6		930		930	950
Charitable activities						
Ministerial stipends and expenses	7 8	207,887		37,439	245,326	229,988
Ministerial invitations	8	-			-	-
Manse maintenance	9	23,888	20,950	3,021	47,859	-
Grants to circuit churches	10	15,000			15,000	43,505
Administration	11	5,788	1,911		7,699	5,217
Total		252,563	23,791	40,460	316,814	279,660
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		21,108	227,126	20,854	269,088	69,310
Transfers between funds	12	(43,086)	64,086	(21,000)	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets						
Actuarial gains/(losses) on defined benefit pension schemes						
Other gains/(losses)						
Net movement in funds		(21,978)	291,212	(146)	269,088	69,310
Reconciliation of funds						
Total funds brought forward		499,542	48,825	479	548,846	479,536
Total funds carried forward		477,564	340,037	333	817,934	548,846

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

-
10,259
10,259
-

-
10,340
10,340
-

Balance Sheet as at 31 August 2020

Unrestricted (General Fund)	Circuit Model Trust Fund (Unrestricted)	Restricted (Chinese Ministry)	Totals this year	Totals last year
£	£	£	£	£

Tangible Fixed Assets*

Notes

Circuit Manses & Equipment	BS1	270,450			270,450	270,450
Investment properties	BS1				-	-
Investments	BS2				-	-
Total fixed assets		270,450	-	-	270,450	270,450

Current Assets

Debtors	BS3	17,991			17,991	16,786
Loans by the Circuit						
Trustees for Methodist Church Purposes	BS2		251,370		251,370	253,174
Central Finance Board Deposits	BS4	263,800	102,833	932	367,565	353,248
Cash at Bank and in hand	BS4	3,705			3,705	7,182
Total current assets		285,496	354,203	932	640,631	630,390

Current liabilities

Creditors (due in under 1 year)	BS5	62,394			62,394	82,906
Net current assets (liabilities)		223,102	354,203	932	578,237	547,484
Total assets less current liabilities		493,552	354,203	932	848,687	817,934

Creditors and Accruals including any loans (due after more than 1 year)					-	
Net assets		493,552	354,203	932	848,687	817,934

Funds of the Circuit

General Fund (Unrestricted)	BS6.1	493,552			493,552	477,564
Circuit Model Trust Fund (Unrestricted)	BS6.2		354,203		354,203	340,037
Restricted funds	BS7			932	932	333
Total Funds		493,552	354,203	932	848,687	817,934

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	2020	2019
Chinese Ministry Fund	BS7	335	62,073	61,476	932	335
					-	-
					-	-
					-	-
Total		335	62,073	61,476	932	335

Statement of Cash Flows for year ended 31st August 2020

	2020	2019
	£	£
Cashflows from operating activities		
Net cash provided by operating activities	4,568	267,547
Cashflows from investing activities		
Interest receivable	4,468	4,852
Net cash used in investing activities	4,468	4,852
Change in cash & cash equivalents in the reporting period	9,036	272,399
Cash and cash equivalents at the beginning of the reporting period	613,604	341,205
Cash & cash equivalents at the end of the reporting period	622,640	613,604
Classified on the Balance Sheet as:-		
Investments with TMCP	251,370	253,174
Central Finance Board Deposits	367,565	353,248
Cash at bank and in hand	3,705	7,182
	622,640	613,604
Reconciliation of net income/(expenditure) to net cashflow from operating activities		
Net income/(expenditure) from reporting activities (as per the Statement of Financial Activities)	30,753	269,088
Adjustments for:-		
Non-cash donations		
Interest receivable	(4,468)	(4,852)
(Increase)/decrease in debtors	(1,205)	4,383
Increase/(decrease) in creditors	(20,512)	(1,072)
Net cash provided by operating activities	4,568	267,547

Notes to the Accounts

1 Basis of accounting and accounting policies

i Basis: SORP and Standards

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, SORP(FRS102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102.

ii Public benefit entity

The Sutton Methodist Circuit meets the definition of a public benefit entity under FRS 102. The Circuit is an unincorporated charity and its official address is Sutton Trinity Church, Cheam Road, Sutton, SM1 1DZ. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities. The accounts are prepared in pounds sterling rounded to the nearest pound.

iv FRS102 SORP2019 (applies to 2016-17 onwards)

These accounts are compliant with FRS102 and with the FRS102 SORP 2019. The financial statements have been prepared under the Charities Act 2011 and the 2008 accounting and reporting regulations made thereunder, based on the current version of the Charities SORP (SORP(FRS102)), as disclosed above, in order to be able to show a true and fair view, as permitted by the regulations.

v Going concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the Circuit is a going concern and there are no material uncertainties affecting this conclusion.

vi Consolidation

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

vii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

The Circuit acts as agent in three matters:

The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds"

The administration of a payroll service for employees in Churches in the Circuit. The Circuit will carry out the payroll duties in accordance with HMRC requirements and will pay the employees from Circuit funds. This payment will be reimbursed to the Circuit during the same Connexional year so that payment of salaries, NIC and tax to HMRC will be reimbursed in the same accounting period. The amount paid and received, an equal amount, will be recorded in the SOFA as equal income and expenditure.

The administration (application, collection and disbursement) of grants requested by Churches within the circuit from, but not limited to, the District and Connexion.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102).

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

ix Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms.

x VAT

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

Notes to the Accounts**xi Tangible fixed assets**

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

The freehold and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value at time of being built or purchased. No depreciation is provided because the trustees consider the residual value of the property in its present condition to be not less than its insurance cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

xii Monetary Investments

The Circuit's investments are deposited with TMCP as custodian trustees. The valuations, at market value, are those provided by TMCP.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the amount expected to be settled.

xiv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church. These are detailed in Note BS9 below.

xv Minister's manse costs

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

Notes to the Accounts

2 Donations and legacies	General	Unrestricted	Model Trust & Manse Fund	Restricted	2020	2019
Donations	-	-	-	62,073	62,073	309,102
Legacies	-	-	-	-	-	-
Total	-	-	-	62,073	62,073	309,102

The Chinese ministry is supported by grants from the Methodist Connexion (£20,000), the Malaysian Conference (£6,073) and donations from the Chinese Congregation (£36,000). These total £62,073.

3 Shares from Churches

The circuit is comprised of 9 (8 from 31st August 2020) churches. Each church is invited to offer a share towards the stated budget of the circuit to meet the overall costs. In making its share requirement, budgeted income from investment income, (including property letting) is taken into account. The circuit aims to cover its net core costs from the total of the shares offered.

Shares from churches are made quarterly in advance and are treated as a prepayment on a receivable basis. If any church has not paid its share by the due date the sum in question is treated as a debtor.

Share monies contributing to the district assessment paid from church to district via circuit are not recognised as income/expenditure in the accounts of the circuit. The circuit is acting as agent and monies passing through are netted off. The reported figure (£243,815) is the total share income (£302,599) less the assessment paid to and through the district (£10,580 and £48,204).

Church	2020	2019
Sutton Trinity	60,000	71,530
Wallington	34,943	39,943
Bandon Hill	12,000	13,276
Carshalton	35,000	43,368
Banstead	24,000	21,597
St George's	Closed	7,788
Epsom	124,000	145,102
Cheam	9,750	9,000
St John's	1,160	1,160
St Mark's	1,746	1,901
Total	302,599	354,665

	2020	2019
Assessment	302,599	332,477
Deduct for:		
District	10,580	10,558
Connexion	48,204	49,971
Net income	243,815	271,948

4 Income from other trading activities

	General	CMTF & Manse	Restricted	Transfers	2020	2019
Rental income	1,092	-	-	21,000	22,092	21,000

The trustees have determined that the property at 37 Tattenham Way is to be made available as a manse for the minister of the Chinese Congregation. Since the Chinese Congregation's finances are separated because of identifying and separating grant income, the contribution from the Chinese Congregation is considered as a rent totalling £21,000 for the year. In addition, the supernumerary minister currently residing at 7 Waverley Way has paid a lower rent for the manse until his retirement home is ready for occupation.

5 Income from investments

£1,984 was received as interest from CFB funds and £2,485 as interest from the Circuit Model Trust Fund, a total of £4,469 (2019 £4,852)

6 Trust Fund Management Charges

District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (Presbyters and lay staff graded by hours worked per week) of all Circuits in the London District. 75% of the overall cost is calculated using relative membership proportions and 25% using relative staff proportions.

The Levy is calculated on a sliding scale as a percentage of the Circuit's CMTF account balance as at 31 August the previous accounting year. It is taken by the Trust for Methodist Church purposes and paid to the district in which the circuit resides for the District Advance Fund for making grants to churches in the district.

	General	CMTF & Manse	2020	2019
District Expenses	10,580		10,580	10,588
Methodist Church Fund (MCF)	48,204		48,204	49,971
Levy on CMTF Funds		913	913	930
Totals	58,784	913	59,697	61,489

The charges listed below are taken by the Trust for Methodist Church Purposes and are paid to the district in which the circuit resides for the District Advance Fund for making grants to churches in the district.

7 Salaries and associated costs

Stipends were paid to 3 presbyters and 1 lay pastor and were as follows:

Circuit presbyters & lay pastor	2020	2019
Stipends	141,077	155,383
National Insurance Contributions	13,428	15,524
Pension Fund Contributions	28,556	33,727
URC Levy	10,856	10,368
Computers for ministry	495	750
Travelling	3,639	6,212
Telephone	4,927	5,325
Apprenticeship Levy	493	799
Sundry Expenses	2,148	2,560
Supernumeraries preaching	266	547
Total	205,885	231,195
Circuit administrator - part time		
Salary	14,124	13,449
National Insurance Contributions	750	682
Pension Fund Contributions	-	-
Total	14,874	14,131
Total for all staff	220,759	245,326

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining a pension scheme which the circuit has arranged with in this case Scottish Widows. This is a defined contribution scheme and the Circuit contributes as employer to this scheme.

The Connexion accounts for both pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

7a Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the other Presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Connexion but funded by the circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the council tax and water charges paid by the circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Each Presbyter is entitled to a 3 month sabbatical every 7 years and the expenses incurred by the Presbyter are met by the Connexion with the Circuit continuing to pay the stipend. During the year there have been 2 sabbaticals. The Circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed without extra pay. Had additional cover been required the cost of this is met by the Circuit.

8 Invitation expenses

		Unrestricted	2020	2019
Travel and associated expenses		649	649	-
Removals		4,620	4,620	-
Total		5,269	5,269	-

These expenses were incurred in the appointment of Rev Catherine Hutton

9 Property

The Circuit is managing trustee for 6 manses of which 4 are occupied by ministers stationed in the circuit. One manse (116 Manor Green Road) is now occupied by a Lay Pastor at the Epsom church who is considered to be one of the Circuit staff. With the exception of the manse for the Lay Pastor (from September 2017), the Circuit is responsible for the payment of Council Tax, Water charges and Insurance. The Epsom church pays these expenses as part of their support of the Lay Pastor through their Circuit Share.

The cost of ongoing maintenance and improvements to all properties is funded through a manse repairs budget and £37,500 is set aside each year from the General Fund. The level of the budget is reviewed by the trustees each year.

Expenditure on Manses

Manse	Maintenance Contracts	Repairs Maintenance Improvements	2020	2019
35 Arundel Road	1,080	912	1,992	4,288
29 West Hill Avenue	1,080	8,778	9,858	1,913
16 Hall Road	1,080	1,316	2,396	2,310
7 Waverley Way	1,080	(114)	966	8,263
116 Manor Green Road	1,080	5,469	6,549	2,819
37 Tattenham Way	1,080	433	1,513	1,357
Total	6,480	16,794	23,274	20,950

There was an insurance claim of £346 at 7 Waverley Way. The work will be carried out in 2020-2021

Council tax, insurance and utilities

Manse	Council Tax	Insurance	Water Supply	2020	2019
35 Arundel Road	2,870	1,361	528	4,759	4,495
29 West Hill Avenue	3,238	1,496	750	5,484	5,258
16 Hall Road	2,870	1,227	171	4,268	4,369
7 Waverley Way	1,214	1,354	321	2,889	4,484
116 Manor Green Road	2,806	958	595	4,359	4,166
37 Tattenham Way	2,846	1,012	247	4,105	3,962
Unallocated		175		175	175
Total	15,844	7,583	2,612	26,039	26,909
From Maintenance				23,274	20,950
Total				49,313	47,859

Letting Expenses

37 Tattenham Way was notionally let by the Circuit to the Chinese Congregation at Epsom for £1,750pcm. This realised a total of £21,000 for the Connexional year.

Manse Maintenance Fund

	2020	2019
Opening balance	43,136	26,586
Transfer from General Fund (budget)	37,500	37,500
Expenditure on manses	23,274	20,950
Balance of manse maintenance fund	57,362	43,136

Circuit Model Trust Fund (CMTF)

Opening balance	296,901	48,825
Donations	-	247,788
Interest income	2,485	4,108
District levy	506	2,890
TMCP administration	913	930
St George's taxi	1,126	-
Closing balance	296,841	296,901

Unrestricted Funds

Manse Maintenance Fund	57,362	43,136
Circuit Model Trust Fund	296,841	296,901
Closing balance	354,203	340,037

10 Grants to circuit churches

There were no grants to churches in the circuit during the year.

11 Office expenses

	General	CMTF	2020	2019
Local Preacher expenses	-		-	229
Quinquennial inspections	-		-	1,300
Administration	100		100	353
Training	100		100	1,323
Independent Examiner	960		960	960
Conference Minutes, CPD & Membership tickets	725		725	710
Administrator's expenses (travel and stationery)	744		744	326
Laptop for Circuit Administrator	-		-	-
Circuit service expenses	181		181	527
Website	-		-	60
TMCP Admin/investment Management Fees		1,126	1,126	
Sundry		506	506	1,911
Total	2,810	1,632	4,442	7,699

12 Transfers

The following transfers were made in the SOFA.

Rent for manse for Chinese minister	21,000
Budget for manse repairs	37,500

When St George's Methodist church closed, they transferred all their funds to the Sutton Circuit for the circuit to manage. It was agreed that it would be treated in the same way as the Circuit Model Trust Fund and that churches would be able to seek grant funding for projects within their own church. The trust funds will remain in their current TMCP accounts while other monies have been transferred to the circuit CFB fund 02647030.

Circuit CFB Fund 02647030	2020	2019
Balance at 1st September 2019	43,726	11,615
Interest from the fund itself	318	185
Interest from St George's trust 13141	1,326	910
Interest from St George's trust 16141	101	69
Transfer St George's CFB fund	-	26,589
Transfer St George's bank balance	-	3,568
Transfer St George's gift aid repayment	-	777
Transfer St George's CFB interest	-	13
Balance in circuit CFB Fund 02647030 at 31st August 2020	45,471	43,726

St George's trust fund 13141		
Balance at 1st September 2019	201,354	202,325
Interest from the fund itself	1,729	1,716
Transfer taxi payment from 16141 to 13141	971	
Less		
TMCP administration	403	405
Transfer of interest prior to transfer to the circuit	1,326	1,311
Balance in trust fund 13141 at 31st August 2020	202,325	202,325

St George's trust fund 16141		
Balance at 1st September 2019	15,305	15,305
Interest from the fund itself	130	130
Less		
Taxi to and from Carshalton each Sunday for previous year from 13141	971	
Taxi to and from Carshalton each Sunday for current year	1,126	
TMCP administration	31	31
Transfer of interest prior to transfer to the circuit	99	99
Balance in trust fund 16141 at 31st August 2020	13,208	15,305

Circuit Model Trust Fund 8744		
Balance at 1st September 2019	36,516	37,211
Interest from the fund itself	307	309
Less		
TMCP administration	73	74
District levy	913	930
Balance in trust fund 16141 at 31st August 2020	35,837	36,516

Total amount available for grants		
Circuit CFB Fund 02647030	45,471	43,726
St George's trust fund 13141	202,325	201,354
St George's trust fund 16141	13,208	15,305
Circuit Model Trust Fund 8744	35,837	36,516
Total of funds available for grants at 31st August 2020	296,841	296,901

BS1 Manses & Other Property

Buildings comprise 6 manses located in the London Borough of Sutton (3), the Borough of Epsom & Ewell (2) and the Borough of Reigate & Banstead (1). The manse at 37 Tattenham Way was made available to the Chinese Congregation at Epsom for their presbyter. Because of their grant reliance finance structure they are accounted separately from the Circuit General Fund. They make an annual contribution of £21,000 (£1,750pcm) towards the manse.

The manses are valued at historical cost. Also reported for information is the insurance value of each manse.

Property	Type	Historical Cost	Year of Purchase	Insurance Value 2020	Insurance Value 2019
35 Arundel Road	manse	£4,850	1949	£434,052	£417,760
29 West Hill Avenue	manse	£450	1923	£494,337	£475,782
16 Hall Road	manse	£2,500	1962	£253,197	£359,738
7 Waverley Way	manse	£137,500	1991	£385,824	£371,342
116 Manor Green Road	manse	£123,000	1994	£373,767	£243,693
37 Tattenham Way	manse	£2,150	1945	£277,311	£266,902
Total		£270,450		£2,218,488	£2,135,217

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of one year, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in the furtherance of the Circuit's charitable objectives.

BS2 Investment Assets (and Trustees for Methodist Church Purposes)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments. The Sutton Circuit holds three trusts at TMCP, numbers with balances 8744 (£35,837), 13141 (£202,325) and 16141 (£13,208). £45,468 is held in CFB fund 02647030 as funds made available for grants to enable payment of such grants and is a part of the CMTF funds held in the Central Finance Board recorded in BS4 below. The total available at 31st August 2020 is £296,838.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

BS3 Debtors and Prepayments

Trade Debtors	2020	2019
Water Insurance	1,290	1,231
Council Tax & Water Rates	1,374	1,322
Minutes of Conference etc	641	-
Other Debtors	-	-
Prepayments		
Stipends, Pension, NI	14,686	14,233
Total	17,991	16,786

BS4 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAF Bank are all available on demand without loss of interest. The split of these balances across General, Designated and Restricted Funds is arbitrary but wherever possible balances are not shown as negative.

	General	CMTF	Restricted	2020	2019
Central Finance Board	263,800	102,833	932	367,565	353,248
CAF Bank	3,705	-	-	3,705	7,182
Total	267,505	102,833	932	371,270	360,430

BS5 Creditors, Accruals and Income in Advance

	2020	2019
Income in Advance		
Contributions from churches	60,290	79,531
Creditors and Accruals		
Grant to Epsom	-	-
Ministers' expenses	801	884
Connexional grant for officer	-	-
Independent accounts exam	960	960
Other expenses	343	1,531
Total	62,394	82,906

BS6 Unrestricted Funds
BS6.1 General Fund

Opening	Income	Expenditure	Transfers	2020
477,564	246,891	214,403	(16,500)	493,552

Opening	Income	Expenditure	Transfers	2019
499,542	273,671	252,563	(43,086)	477,564

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit.

The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for the fund.

BS6.2 Circuit Model Trust Fund and Manse Fund

	Opening	Income	Expenditure	Transfers	2020
Circuit (Model) Trust Funds	296,901	2,485	2,545	-	296,841
Manse Fund	43,136	-	23,274	37,500	57,362
	340,037	2,485	25,819	37,500	354,203

	Opening	Income	Expenditure	Transfer	2019
Circuit (Model) Trust Funds	48,825	250,917	2,841	-	296,901
Manse Fund	-	-	20,950	64,086	43,136
	48,825	250,917	23,791	64,086	340,037

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is legacies and contributions from the sales of manse and churches buildings in the circuit. The Model Trust Fund is now established with the receipt of the balances from St George's from last year. The funds are being made available for future developments in the circuit. The Manse Fund has sufficient funds available to complete the work at the Epsom manse following the change of presbyter. There will still be sufficient funds to enable the necessary work to be carried out at the Carshalton manse when there is a change of occupancy.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise the Model Trust funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

BS7 Restricted Funds

Opening	Income	Expenditure	Transfers	2020
333	62,073	40,474	(21,000)	932

Opening	Income	Expenditure	Transfers	2019
479	61,314	40,460	(21,000)	333

The only Restricted Fund is that for the Chinese Ministry. This fund pays for the stipend, housing and expenses of the minister in pastoral charge of the Chinese Congregation at Epsom. It is supported by occasional grants from the Methodist Connexion, a gift in lieu of a stipend from the Malaysian Conference and an annual contribution from the Chinese Congregation. Each year the Chinese Congregation will make their contribution to maintain a small balance in the fund.

BS8 Related Parties

All of the trustees are members of one or another Church within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

BS9 Agency Collections and Payments

The Circuit acted as agent in collection for facilitation of the monies tabulated below. None of these collections was for related parties as defined in Note BS8 above. The Circuit carries out the payroll for lay employees in churches in the circuit, pays the 1 person and that Church then reimburses the Circuit for the exact amount. For the current year this totalled £34,306 (2019: £37,304).

Names of related parties	Party	Receipts 2020	Receipts 2019
Mission in Britain Fund	Connexion	1,163	1,310
Training Fund	Connexion	881	1,390
Property Fund	Connexion	2,380	4,209
Presbyters & Deacons Fund	Connexion	635	1,040
Ministers' Housing Fund	Connexion	1,361	2,310
World Mission fund	Connexion	22	-
Direct Transfer	Connexion	4,000	-
Total		10,442	10,259

BS10 Independent Examiner

An accrual has been made for the fee of the independent examiner.

CIRCUIT MEETING MEMBERSHIP

Ex-Officio:

Circuit Ministers:

Rev Dr David Dickinson (Superintendent),
 Rev Catherine Hutton, Rev Rosemary Richter
 Rev Anne Rusbridge, Rev Gill Long
 Rev Ung Soon Nguang, Rev Ernest Yu
 Rev Dr Philip Richter (active supernumerary)

Lay Pastor

Mr Chris Shaw

Chairs of District:

Rev Nigel Cowgill, Rev Michaela Youngson, Rev Jongikaya Zihle

Circuit Stewards:

Dr David Gooch
 Mr Ravi Saravanamuttu, Mrs Maureen Patel, Mr Lynodn Man
 Mr Richard Smith (Treasurer)

Ministers of other denominations authorised by Methodist
 Conference and serving Methodist people:

Rev Des Williamson

Circuit Meeting Secretary:

Mr Paul Gotts (not a trustee)

Circuit Manse Secretary

Mr Philip Sandiford

Secretary to Leaders of Worship and Preachers Meeting

Mr Paul Gotts (not a trustee)

Circuit Risk Management Chairman

Mrs Sue Forty

Elected Representatives from Churches:

Sutton

Deacons
 Treasurer
 Elected

Mrs Jacqueline John
 Mr Malcolm Booth
 Mr John Wroe, Mr Richard Cornwell

St Johns

Steward
 Treasurer
 Elected

Mrs Eleanor Pinfold
 Mr Darren Murton
 Mrs Eileen Rice

Wallington

Steward
 Treasurer
 Elected

Miss Judith Yates
 Mrs Christine Asirwatham
 Mr Stanley Jeyeraj, Mrs Nellie Showers

Epsom

Steward
 Treasurer
 Elected

Mrs Jane Barden
 Mr Richard Smith
 Mrs Val Imms

Carshalton

Steward
 Treasurer
 Elected

Mrs Caroline Kingsnorth
 Mrs Caroline Cook
 Mr John Kingsnorth, Miss Jacky Waite

Cheam

Steward
 Treasurer
 Elected

Mr David Worthington
 Mrs Audrey Saunderson
 Vacant

Banstead

Steward
 Treasurer
 Elected

Mr Philip Sandiford
 Mrs Margaret Kercher
 Mr Vernon Tucker

St Marks

Steward
 Treasurer
 Elected

Mr John Miller
 Mr Martin Trenaman
 Mr Colin Batty

Sutton Methodist Circuit

Appendix B

The offices of the members of the Circuit Meeting (Managing Trustees) are shown in Appendix A.

The following are the trustees who served during the year and are appointed by the circuit as and when necessary.

Mr Segun Akindele (resigned 10/09/2020)	Rev Ung Soon Nguang
Mrs Jan Angel (resigned 06/02/2020)	Mrs Maureen Patel
Mrs Christine Asirwatham	Mrs Eleanor Pinfold (appointed 05/09/2019)
Mrs Jane Barden (appointed 06/06/2020)	Mrs Eileen Rice (appointed 05/09/2019)
Mr Colin Batty	Rev Dr Philip Richter
Mr Malcolm Booth	Rev Rosemary Richter
Mrs Caroline Cook	Rev Anne Rusbridge
Mr Richard Cornwell	Mr Philip Sandiford.
Rev Nigel Cowgill	Mr Ravi Saravanamuttu
Mr John Dawson (resigned 10/09/2020)	Mrs Audrey Saunderson
Rev Dr David Dickinson	Mr Chris Shaw
Mr David Forty (resigned 06/02/2020)	Mrs Nellie Showers
Mrs Sue Forty	Mr Richard Smith
Dr David Gooch	Mr Peter Thompson (resigned 06/06/2020)
Rev Catherine Hutton (appointed 10/09/2020)	Mr Martin Trenaman
Mrs Val Imms	Mr Vernon Tucker
Mr Alan Jameson (resigned 10/09/2020)	Miss Jacky Waite
Mr Stanley Jeyeraj	Rev Dr Mark Wakelin (resigned 31/08/2020)
Mrs Jacqueline John	Rev Des Williamson
Mrs Margaret Kercher	Mr David Worthington
Mrs Caroline Kingsnorth	Mr John Wroe
Mr John Kingsnorth	Miss Judith Yates
Rev Gill Long	Rev Michaela Youngson (appointed 06/02/2020)
Mr Lynodn Man (appointed 06/02/2020)	Rev Ernest Yu
Mr John Miller	Rev Dr Jongikaya Zihle (appointed 06/02/2020)
Mr Darren Murton	

Sutton Methodist Circuit
DECLARATIONS

Treasurer

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

Signature of Treasurer

Date

4th Feb 2021

Name

Richard T Smith

Address

13 Hazon Way, Epsom, Surrey, KT19 8HD

Presentation to the Circuit Meeting for approval.

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

4th Feb 2021

Signature of the Chair of
the meeting

Name of
the Chair

Rev Dr David Dickinson

Date

4th Feb 2021

Sutton Methodist Circuit

Independent Examiner's Report to the Trustees of Sutton Methodist Circuit

I report to the charity trustees on my examination of the accounts of the Sutton Methodist Circuit (the Circuit) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity'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 as 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Circuit as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)

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.

Name

Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Signature

Date