Circuit
Accruals Accounts
2024-2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2025

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 2025

Reference and administrative details

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

Circuit Ministers and officers

Active Circuit Ministers:	Rev Vindra Maraj-Ogden Rev Dr Karl Rutlidge
Circuit Stewards:	Ms Helen Lamb Ms Elizabeth Edwards (appointed 1 September 2025) Ms Julie Haines (resigned 31 August 2025) Mr Malcolm Irwin (appointed 1 September 2024)
Administrator:	Mr Michael Axton
Circuit Treasurer:	Ms Bridget Russell

Independent examiner:	Simon Sturman Simply Accounts and Tax Limited Epsilon House Ransomes Europark Ipswich IP3 9FJ
Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes Barclays Bank Plc

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Kingston upon Thames Circuit
Trustees Annual Report

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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 over sight, 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.

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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

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Review of the year

Introduction

During the year of this report the circuit supported 2 (2024: 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

At the start of the year the circuit moved to a two minister model. From September 2024, Rev Vindra Maraj-Ogden assumed pastoral charge of Chessington Methodist Church as well as Surbiton Hill Methodist Church.

The Circuit's Part Time Co-Ordinator has continued to work effectively during the year supporting and enabling our administration and management.

Developing New Patterns

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

Finance

Reserves are held both by the individual churches and the circuit. Each church holds and reports on their reserves separately. Each individual church contributes as they are able to the running costs of the circuit and the stipends of the ministerial staff. The circuit held its circuit assessment to each church at the same value as in the previous two years. However, with effect from 1 September 2024 a rise in circuit assessment was agreed and implemented. No indicative grants were made in the year. In 2024/25 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 and for half a year the rental of the Chessington manse. These manses have been let while the circuit meeting decides what it needs from its investments to further support the work of the circuit in furthering God's mission in this time and place.

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 2025 the net current assets of the Circuit were £197,700 (2024: £132,146), giving sufficient cover for a year's expenditure excluding provision for manse renewal costs. Plans for 2025/26 Circuit financial plans for the coming year have been prepared on the basis that there are two full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. In 2023/24 the circuit took out a loan with a member of the circuit meeting to the value of £10,000 which was generously loaned to the circuit. This has been repaid in full during the 2024/25 connexional year.

Reserves Policy

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

This should be sufficient to meet any unforeseen item of major expenditure on manses and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

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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. No property was refurbished during the year as there was no change in minister. The Chessington manse was made ready for letting as we had no incoming minister.

Safeguarding

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

Looking Forward

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

Rev Vindra Maraj-Ogden

Superintendent Minister

Kingston Upon Thames Circuit

Circuit No 35/38

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£	£
Income							
1 Donations and legacies				11,086			11,086
2 Income from monetary investments		3,382	3,572	495			7,449
3 Income from investment properties		45,184					45,184
4 Assessments on Churches		176,310					176,310
5 Capital Receipts							-
6 Grants received					1,850		1,850
7 Other charitable income							-
8 **Total income**		**224,876**	**3,572**	**11,581**	**1,850**	**-**	**241,879**
Expenditure							
9 Grants and donations							-
10 Salaries and associated costs		98,405					**98,405**
11 Property maintenance		12,011	1,874		1,850		**15,735**
12 Connexional assessment & model trust levy			291		865		**1,156**
13 District Assessment & Levy		41,338					**41,338**
14 Depreciation							-
15 Office expenses		10,285					**10,285**
16 Other outgoings		2,276		495			**2,771**
17 **Total charitable expenditure**		**164,315**	**2,165**	**495**	**2,715**	**-**	**169,690**
18 Gains/(losses) on monetary investments					659		659
19 Gains/(losses) on investment properties							
20 **Net income/(expenditure)**		**60,561**	**1,407**	**11,086**	**(206)**	**-**	**72,848**
21 Transfers between funds							-
22 Other gains/(losses)							
23 **Net movement in funds**		**60,561**	**1,407**	**11,086**	**(206)**	**-**	**72,848**
24 Total funds brought forward		2,091,511	76,621	-	15,091	-	2,183,223
25 Total funds carried forward		**2,152,072**	**78,028**	**11,086**	**14,885**	**-**	**2,256,071**

Kingston Upon Thames Circuit

Circuit No 35/38

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

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

Kingston Upon Thames Circuit

Circuit No 35/38

Balance Sheet as at 31 August 2025

	Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024/25 £	Totals 2023/24 £
Fixed Assets								
Circuit Manses & Equipment		1,021,743					1,021,743	2,043,486
Investment properties		1,021,743					1,021,743	-
Investments					14,885		14,885	15,091
Total fixed assets		**2,043,486**	**-**	**-**	**14,885**	**-**	**2,058,371**	**2,058,577**
Current Assets								
Debtors							-	-
Loans by the Circuit							-	-
Investments with TMCP			78,028				78,028	76,621
Central Finance Board Deposits		87,218		11,086			98,304	54,467
Cash at Bank and in hand		21,768					21,768	3,728
Total current assets		**108,986**	**78,028**	**11,086**	**-**	**-**	**198,100**	**134,816**
Current liabilities								
Creditors (due in under 1 year)		400					400	2,670
Grants payable within 2024-25							-	-
Total current liabilities		400	-	-	-	-	**400**	2,670
Net current assets/liabilities		**108,586**	**78,028**	**11,086**	**-**	**-**	**197,700**	**132,146**
Total assets less current liabilities		**2,152,072**	**78,028**	**11,086**	**14,885**	**-**	**2,256,071**	**2,190,723**
Long term liabilities (due after more than one year)								
Grants payable after 2025-26							-	-
Loans to the Circuit							-	7,500
							-	-
Net assets		**2,152,072**	**78,028**	**11,086**	**14,885**	**-**	**2,256,071**	**2,183,223**
Funds of the Circuit								
General Fund (Unrestricted)		2,152,072					2,152,072	2,091,511
Circuit Model Trust Fund (Unrestricted)			78,028				78,028	76,621
Designated Funds (Unrestricted)				11,086			11,086	-
Total Unrestricted Funds							**2,241,186**	**2,168,132**
Restricted Funds					14,885		14,885	15,091
Endowment Funds						-	-	-
Total Funds		**2,152,072**	**78,028**	**11,086**	**14,885**	**-**	**2,256,071**	**2,183,223**

Kingston Upon Thames Circuit

Circuit No 35/38

Notes to the Accounts

1. Basis of accounting

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

2. Funds

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

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Incoming Resources

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

Resources Expended

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

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

VAT

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

Tangible fixed assets for use by the Circuit

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

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

Investment Properties

Investment properties - two manses are currently on a let of over 12 months each. They are being held for capital appreciation or until such time as the circuit requires their use again. There have previously been no property deemed to not be held for the long term purposes of the charity. The historic cost is not available, so they are being held at half the total value attributable to the four manse properties.

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

	2024/25	2023/24
Number of Trustees	-	-
Total amount	£ -	£ -

5. Fees for examination or audit of the accounts

	2024/25	2023/24
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	1,200	800
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

6. Paid employees

Staff Costs paid during the year were:	2024/25	2023/24
	£	£
Gross wages, salaries and benefits in kind	77,012	85,785
Employer's National Insurance costs	8,253	7,351
Pension costs	13,110	19,566
Total staff costs	98,375	112,702
Average number of full-time equivalent employees in the year were:	3	4

7. Capital Commitments and Contingent Liabilities

At the 31st August 2025 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2025.

8. Tangible Fixed Assets

Cost or valuation

	Land	Manses	Investment property	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 * (+/-)		(1,021,743)	1,021,743			-
Balance carried forward	-	1,021,232	1,021,743	511	-	2,043,486

Accumulated depreciation

Balance brought forward				-		-
Balance carried forward				-		-

Net book value

Brought forward	-	1,021,232	1,021,743	511	-	2,043,486
Carried forward	-	1,021,232	1,021,743	511	-	2,043,486

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9. Investment assets

The circuit has no Investment properties

Analysis of investment movements	2024/25	2023/24
	£	£
Other investments	14,885	15,091

Change in investment values		
Carrying value at beginning of year	15,091	14,404
Add: additions to investments at cost	117	943
Less: disposals at carrying value	-	(41)
Net gain /(loss) on revaluation	(324)	(215)
Carrying (market) value at year-end	14,884	15,091

11. 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 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.



Signature of treasurer …… Date 17 September 2026

Name treasurer: Ms B Russell

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 was presented to the Circuit meeting held on 17 September 2026



Signature of the Chair of the meeting ……Date 17 September 2026

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 2025 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: FCCA
Name of firm: Simply Accounts and Tax Limited
Address: Epsilon House, Ransomes Europark, Ipswich, Suffolk, IP3 9FJ
Date: 07/09/2026