

CANTERBURY AND EAST KENT METHODIST CIRCUIT
(Charity Registration No. 1132654)

FINANCIAL STATEMENTS

For the year ending 31 August 2022

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Trustees' Annual Report

Introduction

Our calling is to share the Gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

The Circuit came into being in September 2014, and was formed from the merger of three Circuits (Canterbury & Coastal, Thanet, and Dover and Deal Methodist Circuits). The new Circuit now comprises of churches covering the north east corner of Kent from beyond Faversham in North West down to Dover in the South East, including Methodist/URC and Methodist/Anglican partnerships. The Circuit also includes two Methodist Foundation Primary Schools and two independent Methodist schools, Kent College Canterbury and Lorenden. We also include Bradbury Grange MHA home.

Covering such a large and diverse area presents many challenges, but also many more opportunities. Canterbury is also home to three universities and its population is swelled by over 30,000 Students each year. The Circuit therefore has appointed a Deacon whose main ministry is to specially work with the Student Community.

We believe the Methodist Circuit encourages us to look beyond our individual congregations to give strength and mutual support to our large and small congregations alike, as we seek to embody the values of God's Kingdom and witness to the good news of Jesus Christ in the world.

Aims and organisation

Proclaiming the Gospel of Christ's Love through Joyful Worship, Action in Service, and Life in Discipleship.

Brief financial review of the year

The circuit continues to bring together the three former circuits and to reshape for mission.

The finances of the circuit are in deficit but work continues to bring the accounts back into balance with meetings of the church treasurers.

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 at Herne Bay together with a District Grant and funds from the Circuit Model Trust

Expenditure trends

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

13.5% 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 other expenditure includes expenses on the ministers manses reference both capital and maintenance.

Fund balances

As at 31 August 2022 the net current assets of the Circuit were £433,169 (2021 : £424,144), giving approximately 6 months cover for expenditure.

Plans for 2022/23

Circuit financial plans for the coming year have been prepared on the basis that there remains 5 full time Presbyters, 2 Deacons and 1.5 presbyters from other denominations with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. Circuit Churches are indicating that they will have difficulty in increasing their assessment. However discussions have started in order to address the shortfall in income of reduce the expenditure.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102.

Full Name of Charity: Canterbury and East Kent Methodist Circuit

Registration Charity Number: 1132654

Date of registration : 11 November 2009.

Main communication address : Circuit Office , St Peter's Methodist Church, St Peter's Street, Canterbury, CT1 2BE

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

Full membership is shown as Appendix A to this report.

Circuit Ministers

Rev. Emmanuel Aggrey-Ogoe (Superintendent)

Rev. Dr Paul Glass

Rev. Catherine Wagstaff

Rev. Timothy Nicholls

Deacon Joy Everingham (Student Chaplain)

Deacon Michelle Legum (Community Worker Dover Beacon Church)

Rev. Wesley Hampton

Rev. Martin Belgrave (URC)

Circuit Stewards

Mr. Michael Baybutt (Circuit Treasurer)

Mr. Neil Dobson (Senior Steward)

Mrs. Angela Pilgrim

Mr. Peter Bartlett

Mrs. Linda Beverton

Administrator

Mrs. Tracey Yates

Independent examiner

Claire Dean FCCA

MMP Ltd

64 High Street

Broadstairs CT10 1JT

Investment Bankers

Central Finance Board of the Methodist Church

9 Bonhill Street

London

EC2A 4PE

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Trustees' Annual Report Cont...

Aims and organisation

Charity objective is to act as a Resource provider within the area around East Kent, 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 organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee

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 South East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit

BIRCHINGTON.
BROADSTAIRS.
CANTERBURY, ST. PETER'S.
CHALLOCK
DEAL TRINITY
DOVER, THE BEACON
DOVER - RIVER
FAVERSHAM UNITED
GARLINGE
GREENSTREET
HERNE BAY, UNITED CHURCH
MARGATE, UNION CHURCH
MARSHSIDE
MONKTON
OLD WIVES LEES
RAMSGATE, HARDRES STREET
STURRY & DISTRICT, UNITED CHURCH
WHITSTABLE, ST JOHN'S

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 Canterbury and East Kent 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 Canterbury and East Kent Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

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

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Trustees' Annual Report Cont...

SCHEDULE A

Circuit Ministers

Rev. Emmanuel Aggrey-Ogoe (Superintendent)
 Rev. Dr Paul Glass
 Rev. Catherine Wagstaff
 Rev. Timothy Nicholls
 Deacon Joy Everingham (Student Chaplain)
 Deacon Michelle Legumi (Community Worker Dover Beacon Church)
 Rev. Wesley Hampton
 Rev. Peter Comish (Rector & Authorised Methodist Minister)
 Rev. Martin Belgrove (URC)

Supernumerary Ministers

Rev. Canon Malcolm Cooper
 Rev Malcolm Peach
 Rev. Roger North
 Rev. Canon Harvey Richardson
 Rev. Mike Walling

Circuit Links

Angela & Graham Gibbens (OWL)

Lay Employees

Circuit Administrator	Mrs. Tracy Yates
Assistant Circuit Administrator	Mrs. Marjorie Dobson

Circuit Officers

Circuit Stewards

Mr. Michael Baybutt (Circuit Treasurer)
 Mrs. Angela Pilgrim (Senior Steward)
 Mr. Peter Bartlett
 Mrs. Linda Beverton
 Mrs. Marjory Dobson

Circuit Meeting Minute Secretary

Mrs. Tracy Yates assisted by Mrs Marjory Dobson

Circuit Treasurer

Mr. Michael Baybutt

Connexional Funds Treasurer

Mr. Peter Booth

Circuit Property Secretary

Mr Douglas Bush (Churches) / Mr. Peter Bartlett (Manses)

Circuit Safeguarding Officer

Mrs. Sue Boulden

Education

Rev. Dr. Paul Glass

Representative for Synod

Mr. Neil Dobson (ex officio)
 Mrs. Linda Beverton
 Mrs. Sue Boulden
 Mrs. Marjory Dobson
 Mr. Michael Baybutt
 Mrs. Angela Pilgrim

Local Preachers' Secretary

Mrs. Christine Barker

Manses Secretary

Mr. Peter Bartlett

Methodist Women in Britain

Mrs. Marjory Dobson

All We Can

Rev. Roger North

JMA

Mrs. Ruth Denton

Action for Children

Mrs. Sue Huston-Dalglish

Methodist Homes

Mrs. Jean Hall

Social Responsibility

Rev. Canon Malcolm Cooper

Invitations Committee

Circuit Stewards & Circuit Ministers

World Missions Secretary/Representative

Mrs. Marjory Dobson

BIRCHINGTON.

Steward
 Treasurer
 Representatives

Susan Huston-Dalglish
 Dennis Jarvis
 Christine Barker

BROADSTAIRS.

Steward
 Treasurer
 Representatives

Carl Morris
 Neil Dobson
 Janet Pitt

CANTERBURY, ST. PETER'S

Steward
 Treasurer
 Representatives

Richard Cockell
 James McCrea
 Helen Brown, Kaye Merrywest

CHALLOCK

Treasurer
 Representative

Beryl Nason
 Pat Feddon

DEAL TRINITY

Steward
 Treasurer
 Representative

Geoff Potter
 Neil Adams
 Val Newman, Margaret Barker

DOVER, THE BEACON

Steward
 Treasurer
 Representative

Viv Leggatt
 Rodney Friend
 Issy Bailey

DOVER - RIVER

Steward
 Treasurer
 Representative

Helen Dear
 Jane Walker
 Derek Leach

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Trustees' Annual Report Cont...

FAVERSHAM UNITED	Steward/Elder	Ron Trivasse
	Treasurer	Roger Berryman
	Representative	Reg Barnes
GARLINGE	Steward	Monica Harrison
	Treasurer	Dennis Jarvis
	Representative	Wendy Miller
GREENSTREET	Acting Treasurer	Roger Berryman (From Faversham)
HERNE BAY, UNITED CHURCH	Steward	John Nicholson
	Treasurer	Michele Nicholson
	Representatives	Barbara Hammerton
MARGATE, UNION CHURCH	Steward	Pat Stringer
	Treasurer	Andrew Ogden
	Representative	Bob Buchanan
MARSHSIDE	Steward	Ronald Nicholls
	Treasurer	Andrew Marchetti
	Representative	Anthony Russell
MONKTON	Steward	Robert Hood
	Treasurer	Peter Mitchell
	Representative	
OLD WIVES LEES	Steward	Peter Bartlett
	Treasurer	Mary Bartlett
RAMSGATE, HARDRES STREET	Steward/Elder	Sheena Srodzinski
	Treasurer	Jackie Howe
	Representative	
STURRY & DISTRICT, UNITED CHURCH	Churchwarden	Anne Stevenson
	Treasurer	Andrew Webster
	Representatives	Martin and Angela Pilgrim
WHITSTABLESt. JOHN'S	Steward	Lorna Horn
	Treasurer	Graham Godley
	Representative	Angela Pomeroy

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Circuit No : 35/27

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

Notes	Unrestricted Funds			Restricted & Endowment Funds		Total 2021-22	Total 2020-21
	General	Circuit Model Trust	Designated	Restricted	Endowment		
	£	£	£	£	£	£	£
Income and Endowments							
1 Donations and legacies						0	0
2 Income from monetary investments	149	707		162	1,159	2,178	1,290
3 Income from investment properties	12,600					12,600	12,600
4 Assessments on Churches	277,779					277,779	398,597
5 Capital Receipts	0	174,386				174,386	290,679
6 Grants received	10,000					10,000	13,691
7 Other charitable income	60,171					60,171	81,222
8 Total income	360,700	175,092	0	162	1,159	537,113	798,079
Expenditure							
9 Grants and donations	55,120			1	613	55,734	55,535
10 Salaries and associated costs	305,098					305,098	336,579
11 Property	60,911					60,911	47,198
12 Office expenses	17,245	624		46	326	18,241	18,823
13 District Assessment & Levy	75,440	8,449				83,890	77,249
14 Depreciation	828					828	828
15 Other outgoings	4,209					4,209	4,252
16 Total charitable expenditure	518,852	9,073	0	46	940	528,912	540,464
17 Net Income before investment gains/losses	(158,153)	166,019	0	116	219	8,201	257,615
19 Gains/(losses) on monetary investments		(44)		(280)	(1,992)	(2,315)	5,732
20 Gains/(losses) on property disposals/revaluations	109,831					109,831	212,073
21 Net incoming/(outgoing) resources before transfers	(48,322)	165,975	0	(164)	(1,773)	115,717	475,420
22 Transfers between funds	150,003	(150,000)		(3)		(0)	0
23 Reclassification of funds	0					0	(460,000)
24 Other gains/(losses)							
25 Net movement in funds	101,681	15,975	0	(167)	(1,773)	115,717	15,420
26 Total funds brought forward	2,265,717	218,979	0	16,034	114,670	2,615,400	2,599,980
27 Total funds carried forward	2,367,398	234,954	0	15,867	112,897	2,731,117	2,615,400

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Circuit No : 36/27

Balance Sheet as at 31 August 2022

		Notes	Unrestricted Funds			Restricted & Endowment Funds		Total 2022	Totals 2021
			General	Circuit Model Trust	Designated	Restricted	Endowment		
			£	£	£	£	£		
Fixed Assets									
Circuit Manses & Equipment	BS1	1,881,515					1,881,515	1,791,043	
Investment properties	BS1	381,882					381,882	363,351	
Investments	BS2			656		4,176	29,720	34,551	36,862
Total fixed assets			2,263,397	656	0	4,176	29,720	2,297,948	2,191,256
Current Assets									
Debtors	BS3	118,350						118,350	174,163
Loans by the Circuit								0	0
Investments with TMCP	BS2			234,298		11,693	83,178	329,169	312,821
Central Finance Board Deposits	BS4	53,708						53,708	33,998
Cash at Bank and in hand	BS4	20,446						20,446	8,298
Total current assets			192,504	234,298	0	11,693	83,178	521,672	529,280
Current liabilities									
Creditors (due in under 1 year)	BS5	88,504						88,504	105,136
Grants payable within 2022-23								0	0
Total current liabilities			88,504	0	0	0	0	88,504	105,136
Net current assets/(liabilities)			104,001	234,298	0	11,693	83,178	433,169	424,144
Total assets less current liabilities			2,367,398	234,954	0	15,867	112,898	2,731,117	2,615,400
Long term liabilities (due after more than one year)									
Grants payable after 2022-23								0	0
Loans to the Circuit								0	0
								0	0
Net assets			2,367,398	234,954	0	15,867	112,898	2,731,117	2,615,400
Funds of the Circuit									
General Fund (Unrestricted)	BS6.1	2,367,398							
Circuit Model Trust Fund (Unrestricted)	BS6.2			234,954					
Designated Funds (Unrestricted)					0				
Total Unrestricted Funds								2,602,351	2,484,696
Restricted Funds	BS7					15,867		15,867	16,034
Endowment Funds	BS7						112,898	112,898	114,670
Total Funds			2,367,398	234,954	0	15,867	112,898	2,731,117	2,615,400

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

1 Basis of accounting and accounting policies

i Accounting 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (the Charities SORP (FRS 102) as amended by Update Bulletin 1) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The Canterbury and East Kent Methodist Circuit meets the definition of a public benefit entity under FRS 102. 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 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.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling, rounded to the nearest pound.

v FRS102 SORP2015 [applies to 2016-17 onwards]

These accounts are compliant with FRS102 and with the FRS102 SORP 2015.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

vii Consolidation

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

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

Cont...

viii 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.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from churches and payments over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds"
- The administration (application, collection and distribution) 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.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

ix 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.

x Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the original terms agreed.

xi VAT

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

xii 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 property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 31 August 2022, being that property's insurance value in 2020. No depreciation is provided on the buildings 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 cost to date. Properties have been reviewed for impairment.

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

Cont...

xiii Monetary Investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

xiv Investment Property

From time to time the Circuit may hold residential property (formerly manse) 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 for a period of two years, the property is classified as Investment Property (whether let or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the circuit's charitable objectives.

xv Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xvi Methodist Church Fund

The Methodist Church Connexion raises assessments on 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 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.

xvii Ministers' 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, water charges and telephone costs. These figures are not separately disclosed as benefits-in-kind as HMRC does not seek to tax these receipts in the hands of ministers.

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

DAF: District Advance Fund

DPC: District Policy Committee

FRS: Financial Reporting Standard

MCF: Methodist Church Fund

MMPS: Methodist Ministers' Pension Scheme

PASLEMC: Pensions and Assurance Scheme for Lay Employees of the Methodist Church

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

3 Income from Investment Property

The trustees have determined that the property listed below is unlikely to be returned as a manse in the foreseeable future and have therefore classified the same as an investment property. Letting income is shown gross of fees and commissions.

	General	CMTF	Desig	Restricted	Endow	Total	2021
Letting Income:							
80 Linden Avenue, Herne Bay	12,600					12,600	12,600
Totals	12,600	0	0	0	0	12,600	12,600

4 Assessments on Churches

The Circuit comprises 18 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making it's Assessment budgeted income from investment income (including property letting) and confirmed external grants is taken into account. The Circuit aims to cover all it's net costs from the Assessment.

An Assessment on Churches is annually determined by the Circuit using a formulaic method which takes into account the relative number of members in each church and its relative income (after deduction of certain actual and notional expenses).

Assessments on churches are quarterly in advance and are treated as pre-payments on a receivable basis. If any church has not paid its assessment by the due date the sum in question is also treated as a creditor. Such cases are detailed in Notes BS3 and BS6.

Church	General	CMTF	Desig	Restricted	Endow	Total	2021
St. Peters Canterbury	95,484					95,484	95,488
Challock	2,916					2,916	2,913
Faversham	22,164					22,164	22,158
Old Wives Lees	902					902	2,798
St. Johns	36,000					36,000	36,000
Marshside	3,404					3,404	2,549
Herne Bay	21,912					21,912	21,907
Birchington	9,444					9,444	9,447
Garlinge	13,572					13,572	13,569
Margate	13,200					13,200	13,200
Hardres Street	33,288					33,288	33,288
Broadstairs	21,996					21,996	20,000
Monkton	2,124					2,124	2,120
Deal	26,148					26,148	26,148
Dover -Beacon	34,104					34,104	34,104
River	40,908					40,908	40,908
Sturry	20,004					20,004	20,000
Whitsable - URC	800					800	0
Assessments written off	(120,591)					(120,591)	0
Totals	277,779	0	0	0	0	277,779	396,597

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

5 Capital Receipts

Relates to the sale of Old Wives Lees Methodist Church, Canterbury. The figure is shown net of all related selling fees and commissions.
In addition all sales of Methodist property are subject to a levy by the Connexion calculated on a sliding scale based on the gross sale price.

	General	CMTF	Desig	Restricted	Endow	Total	2021
Gross sale proceeds		266,000				266,000	460,000
COF Levy on Property Sales		(76,257)				(76,257)	(160,486)
Selling Agents fees		(9,996)				(9,996)	(4,690)
Legal fees		(2,866)				(2,866)	(2,597)
Surveyors fees		(2,495)				(2,495)	(1,547)
Totals	0	174,386	0	0	0	174,386	290,680

6 Grants Receivable

Circuit Mission Enabler	General	CMTF	Desig	Restricted	Endow	Total	2021
District advance - Deacon	10,000					10,000	10,000
Government grants - furlough						0	3,691
Totals	10,000	0	0	0	0	10,000	13,691

7 Other Income

	General	CMTF	Desig	Restricted	Endow	Total	2021
Payments for salaries:							
St. Peter's	15,813					15,813	21,806
Whitstable	19,059					19,059	18,263
Ramsgate	16,746					16,746	14,554
Margate	1,150					1,150	26,314
Misc	375					375	285
Thanet circuit residual funds	0					0	0
Donations	7,029					7,029	0
Totals	60,171	0	0	0	0	60,171	81,222

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

8 Grants & Donations

Grants and donations as listed below were agreed and/or made during the year. Where a grant has been made from the Circuit Model Trust Fund, Restricted or Endowment Funds and the grant monies are for use within the Circuit they are treated as a transfer between Funds. The tables below (one for each fund type) detail the new grants agreed and paid over this year, this years instalment of grants agreed in prior years and the future instalments of grants to be paid.

Grantee Donee	This Year New				General					
	Agreed	Paid External	Paid Internal Tfr	Carried forward	Unpaid b/fwd	Paid this year Ext	Paid Internal Tfr	Carried forward	Total Paid Ext	Total Paid Int Tfr
United Reformed Church						51,120			51,120	
Crosslinks						4,000			4,000	
Totals	0	0	0	0	0	55,120	0	0	55,120	0

Grantee Donee	This Year New				Circuit Model Trust					
	Agreed	Paid External	Paid Internal Tfr	Carried forward	Unpaid b/fwd	Paid this year Ext	Paid Internal Tfr	Carried forward	Total Paid Ext	Total Paid Int Tfr
Totals	0	0	0	0	0	0	0	0	0	0

Grantee Donee	This Year New				Designated					
	Agreed	Paid External	Paid Internal Tfr	Carried forward	Unpaid b/fwd	Paid this year Ext	Paid Internal Tfr	Carried forward	Total Paid Ext	Total Paid Int Tfr
Totals	0	0	0	0	0	0	0	0	0	0

Grantee Donee	This Year New				Restricted					
	Agreed	Paid External	Paid Internal Tfr	Carried forward	Unpaid b/fwd	Paid this year Ext	Paid Internal Tfr	Carried forward	Total Paid Ext	Total Paid Int Tfr
Circuit Churches										
Deal & Dover							1			1
Totals	0	0	0	0	0	0	1	0	0	1

Grantee Donee	This Year New				Endowment					
	Agreed	Paid External	Paid Internal Tfr	Carried forward	Unpaid b/fwd	Paid this year Ext	Paid Internal Tfr	Carried forward	Total Paid Ext	Total Paid Int Tfr
Circuit Churches										
Deal & Dover							613			613
Totals	0	0	0	0	0	0	613	0	0	613

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

9 Stipends and Salaries and Associated Costs

Ministers and Deacons	Full Time (7)	Part Time	General	CMTF	Desig	Restricted	Endow	Total
Stipends	167,571		167,571					167,571
Pension Fund Contribution	41,225		41,225					41,225
National Insurance	14,891		14,891					14,891
Travel	11,785		11,785					11,785
App Levy	1,141		1,141					1,141
Costs	576		576					576
	237,190		237,190	0	0	0	0	237,190

Layworkers	Full Time (7)	Part Time	General	CMTF	Desig	Restricted	Endow	Total
Salary	49,958		49,958					49,958
Pension Fund Contribution	1,551		1,551					1,551
National Insurance	1,258		1,258					1,258
	52,767		52,767	0	0	0	0	52,767

Administration Staff	Full Time (1)	Part Time	General	CMTF	Desig	Restricted	Endow	Total
Salary	13,643		13,643					13,643
Pension Fund Contribution	819		819					819
National Insurance	680		680					680
	15,141		15,141	0	0	0	0	15,141

Stipends & Salaries Totals

305,098	0	0	0	0	305,098
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No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday years end on 31st August. All staff are paid at or above the living wage.

Whilst several lay workers are paid through the central payroll system of the Methodist Church, their expenditure is reimbursed by the appropriate church with one exception whose majority of pay is reimbursed by Faversham and Whitstable although the circuit is making a contribution towards this costs.

3 churches in the circuit, Faversham (Methodist), Herne Bay (URC) and Deal (Methodist) have URC ministers. Accordingly payments are made to the URC to cover Stipend costs and Misc expenses. The circuit also makes a contribution to the URC in respect of Rev Martin Belgrave for 75% stipend and expenses. Rev Alan Spence for 50% stipend and expenses. The circuit also pays the Diocese of Canterbury stipend expenses for Rev Peter Cornish and Sturry PCC for his expenses.

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, the terms 'employer' and 'employee' are used as they would be in an employing body. Other employees are not

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

9 Stipends and Salaries and Associated Costs Cont..

Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the other Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are the 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 Circuit.

The manse is 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 5 years and the expenses incurred by the Presbyter are met by the Connexion with the Circuit continuing to pay the stipend. There have been no sabbaticals during the year.

Payments to trustees

Fees and Expenses paid to Circuit Trustees during the period 1 September 2021 to 31 August 2022

Trustee	Expenses incurred and reimbursed	Travelling expenses reimbursed	Fees Paid
Rev E Aggrey-Ogoe	109	1,857	
Rev C Wagstaff	101	1,376	
Rev T Nicholls	1,178	1,342	
Rev W Hampton	71	1,248	
Rev M Cooper	133	603	
Deacon J Everingham	54	2,348	
Deacon M Lugumi	127	851	
Mr M Baybutt	90	361	
Ms L Beverton	100		
Mr N Dobson	567		
Mrs T Yates	72	33	
Ms C Barker	103		
Totals	2,705	10,019	0
			12,724

Notes Travelling expenses are at the rate stipulated by the Methodist Conference or the Circuit for cars and cycles if the actual cost of travel by other means including public transport

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

10 Property Expenses

The Circuit is Managing Trustee for 1 church and 7 manses 6 of which are occupied by ministers stationed in the Circuit. One manse (80 Linden Avenue) is let and is treated as an investment property.

Manses

	General	CMTF	Desig	Restricted	Endow	Total
Council Tax	24,766					24,766
Water charges	3,956					3,956
Insurance	6,856					6,856
Light and heat	316					316
Repairs	18,105					18,105
Whitstable URC	5,400					5,400
Totals	59,399	0	0	0	0	59,399

Letting Expenses

	General	CMTF	Desig	Restricted	Endow	Total
Agents fees	1,512					1,512
Totals	1,512	0	0	0	0	1,512

Other property expenses

	General	CMTF	Desig	Restricted	Endow	Total
Totals	0	0	0	0	0	0

Property Totals

60,911	0	0	0	0	60,911
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11 Office & Administration costs

	General	CMTF	Desig	Restricted	Endow	Total
Printing, postage and stationery	1,607					1,607
Telephone	3,684					3,684
Bank charges	93					93
Computer costs	1,320					1,320
Office expenses	2,958					2,958
Professional services	3,385					3,385
Independent examiners fee	4,200					4,200
TMCP admin/investment fees		624		46	326	996
Totals	17,245	624	0	46	326	18,241

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

12 District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (Presbyters and Mission staff only) of all Circuits in the District. 50% of the overall cost is calculated using relative membership proportions and 50% using relative staffing proportions.

The levy is calculated on a sliding scale percentage of the Circuit's CMTF account balance as at 31st August the previous accounting year.

	General	CMTF	Desig	Restricted	Endow	Total
District Assessment	16,212					16,212
Methodist Church Fund (MCF)	59,228					59,228
Levy on CMTF Funds		8,449				8,449
						0
Totals	75,440	8,449	0	0	0	83,889

13 Other Outgoings

	General	CMTF	Desig	Restricted	Endow	Total
Preaching Fees	450					450
Quinquennial Inspections	3,100					3,100
Miscellaneous	659					659
Totals	4,209	0	0	0	0	4,209

14 Investment Management

During the year the Circuit paid TMCP, the custodians of the Circuit's investments (Circuit Model Trust Fund, Restricted and Endowment Funds) management charges based on 0.2% of the value of the individual funds at the beginning of the year.

Realised and Unrealised losses in the invested funds are listed below.

	General	CMTF	Desig	Restricted	Endow	Total
Circuit Model Trust		(44)				(44)
Collins Bequest 5081				(280)		(280)
Balch Bequest 5854					(204)	(204)
Cook Settlement Fund 8692					(1,788)	(1,788)
Totals	0	(44)	0	(280)	(1,992)	(2,315)

15 Property disposals/revaluations

The net gains or losses are detailed below. During the year the manse at 134 Westbrook Avenue, Margate was disposed of at greater than its carrying value. The current carrying values are based on the property insurance value as at October 2020.

	Carrying	Sale	Revalue	Gain/(Loss)
79 Preston Park	309,525		325,311	15,786
23 South Canterbury Road	391,358		411,317	19,959
22 Hillview Road	296,066		311,165	15,099
The Sycamores	460,588		484,078	23,490
23 Riverdale	332,678		349,644	16,966
80 Linden Avenue	363,351		381,882	18,531
Totals	2,153,566	0	2,263,397	109,831

16 Reclassification of funds

Any fund classification has changed (e.g. Restricted to Unrestricted or vice versa) at the direction of the Circuit trustees or Custodian trustees is listed below.

Circuit property is always carried in the General Fund but upon sale the net proceeds are processed through the Circuit Model Trust Fund. This requires an adjustment and any such sales during the year are reflected below at the gross sale price

	General	CMTF	Desig	Restricted	Endow	Total
						0
Totals	0	0	0	0	0	0

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

BS1 Manses & Other Property

Buildings comprises of 6 manses located in Canterbury, Faversham, Whitstable, Deal, Dover and Thanet. Buildings also include a church located in Faversham (Whitehill).
Investment property is 1 manse located in Herne Bay

1.1 Cost or valuation

	Investment Properties	Land	Buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Assets under construction	Total
	£	£	£	£	£	£	£
Balance brought forward	363,351	0	1,790,215	0	8,905	0	1,799,120
Additions in the year							0
Revaluations	18,531		91,300				91,300
Less: Disposals in the year							0
Transfers between categories							0
Balance carried forward	381,882	0	1,881,515	0	8,905	0	1,890,420

1.2 Accumulated depreciation and impairment provisions

Basis Rate		N/A	N/A	N/A	SL		
					3 years		
Balance brought forward	0	0	0	0	8,077	0	8,077
Depreciation charge for the year					828		828
Impairment provisions							
Revaluations							0
Disposals							0
Transfers							0
Balance carried forward	0	0	0	0	8,905	0	8,905

1.2 Net book value

Balance brought forward	363,351	0	1,790,215	0	828	0	1,791,043
Balance carried forward	381,882	0	1,881,515	0	0	0	1,881,515

Schedule of Manses, Investment property & Churches Closed for Worship

Property	Type	Value
79 Preston Park	Manse	325,311
23 South Canterbury Road	Manse	411,317
80 Linden Avenue	Investment	381,882
22 Hillview Road	Manse	311,165
89a Ramsgate Road	Manse	484,078
23 Riverdale	Manse	349,644
		2,263,397

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

BS2 Investment Assets (and Trustees for Methodist Church Purposes (TMCP))

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 and/or Managed Equity Funds on which interest and dividends are credited to the accounts each month/quarter. These are regarded as medium and long term investments.

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.

	Price (£)
2C100 - CFB Managed Mixed Fund	5.603
2C110 - Trustees Interest Fund	n/a

	CMTF 18669	Various Bequests 6859	Circuit Account 11817	Various Bequests 3088	Sale of Land 8031	Ashby Bequest 18169	Collins Bequest 5081	Restricted	Balch Bequest 5854	Flints Charity 1139	Cook Bequest 19409	Kidman Trust 5970	Wilson Bequest 8031A	Cook Settleme nt Fund 8692	Endow	Total
2C100 - No Units	£	£	£	£	£	£	£		£	£	£	£	£	£		£
	125						795	795	580					5,079	5,659	5,999
2C100	656	0	0	0	0	0	4,176	4,176	3,046	0	0	0	0	26,674	29,720	34,551
2C110	234,298	2,909	2,190	4,074	536	1,830	153	11,693	1,476	661	76,631	301	109	4,001	83,178	329,169
	234,954	2,909	2,190	4,074	536	1,830	4,327	15,867	4,522	661	76,631	301	109	30,675	112,898	363,719

BS3 Debtors & Prepayments

	General	CMTF	Desig	Restricted	Endow	Total
Church Assessments	95,533					95,533
Stipends, Pension, NI	16,627					16,627
Rent	1,061					1,061
Other Debtors	5,128					5,128
Totals	118,350	0	0	0	0	118,350

BS4 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church are available on demand without loss of interest.

	General	CMTF	Desig	Restricted	Endow	Total
Central Finance Board - Savings accounts	51,963					51,963
Central Finance Board - Current accounts	1,745					1,745
	53,708	0	0	0	0	53,708
CAF current account	15,374					15,374
CAF deposit account	5,072					5,072
	20,446	0	0	0	0	20,446
Totals	74,154	0	0	0	0	74,154

BS5 Creditors, Accruals and Income in Advance

	General	CMTF	Desig	Restricted	Endow	Total
Expenses	13,546					13,546
Independent Examiners Fees	4,200					4,200
Stipends - URC	23,732					23,732
URC (M&M)	47,026					47,026
Totals	88,504	0	0	0	0	88,504

BS6 Unrestricted Funds

BS6.1 General Fund

Balance as at 31 August

2022	2021
2,367,398	2,265,717

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 98% of this fund is held as a freehold property, being manse for ministers, investment properties and a redundant church.

BS6.2 Circuit Model Trust Fund

Balance as at 31 August

2022	2021
234,954	218,979

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 formulaically determined contributions from the sale of manse and church buildings in the Circuit. Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise these funds.

BS7 Restricted and Endowment Funds

Balance as at 31 August

Restricted Funds
Endowment Funds

2022	2021
15,867	16,034
112,897	114,670

The restricted and endowment funds exist to support the circuit with the exception of the Evelyn Hilda Ashby Bequest which is to support individuals in specific need. All the funds' assets are managed by TMCP and the net income (after charges) is paid direct to the administrators of the fund.

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Notes to the financial statements for the year ending 31 August 2022

BS8 Summary of fund movements

Fund	Balance at 01/09/2021	Income	Expenditure	Transfers	Revaluations	Gains/Losses	Balance at 31/08/2022
	£	£	£	£	£	£	£
General	2,265,717	360,700	(518,852)	150,003		109,831	2,367,398
Circuit Model Trust	218,979	251,349	(85,330)	(150,000)		(44)	234,954
Total unrestricted	2,484,696	612,049	(604,183)	3	0	109,787	2,602,352
Various Bequests 6859	2,907	14	(8)	(3)			2,909
Circuit Account 11817	2,186	10	(7)				2,190
Various Bequests 3088	4,067	19	(12)				4,074
Sale of Land 8031	535	3	(2)				536
Ashby Bequest 18169	1,827	9	(5)				1,830
Collins Bequest 5081	4,512	108	(13)			(280)	4,327
Total Restricted	16,034	162	(46)	(3)		(280)	15,867
Balch Bequest 5854	4,654	85	(13)			(204)	4,522
Flints Charity 1139	660	3	(2)				661
Cook Bequest 19409	76,490	359	(218)				76,631
Kidman Trust 5970	300	1	(1)				301
Wilson Bequest 8031A	108	1	(0)				108
Cook Settlement Fund 8692	32,458	710	(706)			(1,788)	30,674
Total Endowment	114,670	1,159	(940)	0		(1,992)	112,897
Total Restricted and Endowment	130,704	1,321	(986)	(3)	0	(2,272)	128,764
Total of all funds	2,615,400	613,370	(605,169)	(0)	0	107,515	2,731,116

BS9 Analysis of net assets between funds

	General	CMTF	Desig	Restricted	Endow	Total
Tangible fixed assets	1,881,515	0	0	0	0	1,881,515
Fixed assets investments	381,882	0	0	0	0	381,882
Investments		656	0	4,176	29,720	34,552
Current assets	192,504	234,298	0	11,693	83,178	521,672
Current liabilities	(88,504)	0	0	0	0	(88,504)
	2,367,397	234,954	0	15,868	112,898	2,731,117

BS10 Related Parties

All of the Circuit trustees are members of one within the Circuit and may be trustees in their Churches.

Connected organisations include the Methodist Connexion, Churches within the District, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP, except as reported in Note 9. All of these entities have their own trustees or directors and autonomous administration such that BEH has no significant influence over any of them, nor they over BEH. They are, therefore, not considered related parties.

Names of related parties	Party	Receipts	Payments	Adjustments
		£	£	£
JAM	Connexion			
The Methodist Church Fund	Connexion			
Mission in Britain	Connexion			
Presbyters & Deacons Fund	Connexion			
Property Fund	Connexion			
World Mission Fund	Connexion			
		0	0	0

BS11 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manse, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

BS12 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2020-21: nil).

BS13 Independent examiner


An accrual has been made for the fee of the independent examiner in the sum of £4,200 for the year (2021-22: £4,380). The independent examiner provided no additional services during the year.

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Declaration

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

Signature of treasurer



Date

16th May 2023

Name of treasurer

Michael Baybutt


Address

CIRCUIT OFFICE
ST JOHN'S METHODIST CHURCH
ANGLEY ROAD
WHITSTABLE
CT5 1JS.

Presentation to the Circuit Meeting for approval

I confirm that the annual report and accounts for the year ended 31 August 2022 were presented to the Circuit Meeting on 14th March 2023 and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev. Emmanuel Aggrey-Ogbo

Date

16th May 2023

CANTERBURY AND EAST KENT METHODIST CIRCUIT

Independent Examiner's Report to the Trustees of the Circuit, named above

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Circuits's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :

which gives me reasonable cause to believe that in any material respect the requirements :


- to keep accounting records in accordance with section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

- I have not obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner



Name of independent examiner

Claire Louise Dean

Relevant professional qualification of independent examiner

FCCA

Name of firm (where appropriate)

MMP Ltd

Address

64 High Street
Broadstairs
Kent
CT10 1JT

Date

16/02/2023