NORTH KENT METHODIST CIRCUIT

England & Wales · Charity number 1134870

Details

Other names	MAIDSTONE METHODIST CIRCUIT
Status	Registered
Legal form	Other
Registered	2010-03-12
Register	View on the Charity Commission register

Contact

Address	Flat 151 Keswick Court Hazlemere Drive Gillingham Kent ME7 2TG
Phone	07444335245
Email	northkentmethodistcircuit@gmail.com
Website	www.nkmethodists.org.uk

Activities

Objects: 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 THE 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.

Activities: The North Kent Methodist Circuit consists of 18 Methodist Churches, 1 Chinese Congregation and 5 joint Congregations of Methodists/ Anglican /Baptists or URC members. The Circuit covers the North Kent areas of Dartford, Gravesham, Maidstone, Medway, Sittingbourne and Sheerness. We have a Methodist membership of 942.

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Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,123,935	£697,070	£6,354,858	16
2024-08-31	£647,582	£636,605	£5,927,993	15
2023-08-31	£589,225	£693,459	£4,353,770	16
2022-08-31	£584,062	£657,788	£5,712,865	8
2021-08-31	£779,951	£594,262	£5,071,898	9
2020-08-31	£709,469	£640,287	£4,785,473	9

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Trustees

Name	Role	Appointed
ALAN DENNIS FIELDER		2019-09-01
ALAN PAUL WOOD		
ANTHONY JOHN BROWN		2011-11-12
Babatunde Williams		2025-09-01
CAROL ANN WALDOCK		2014-09-01
Christian Beugre		2025-09-01
Christine Jean Cox		2025-09-01
Cynthia Anne Downs		2022-09-01
DEACON VICTOR NORMAN DOWNS		2011-11-16
DEREK GOODGER		2024-09-01
Dana Aris-Carter		2025-09-01
Deborah Hannah Fenn		2025-09-01
Derek Francis Gallagher		2025-09-01
FRANCES OLAVE SHEPHERD		2021-09-01
GILLIAN MAY GRAY		2018-09-01
GLENIS DAVISON		2014-09-01
Gary Hauck Hopkins		2024-09-01
Gwendoline Bartley		2025-09-01
HEATHER MARION MORGAN		2025-09-01
IAN HOWARD SMITH		2012-01-03
IAN WILLIAM ANGEL		2011-11-16
Irene Lilian Shepherd		2025-09-01
JENNIFER GILBERT		2020-09-01
Joanna Kathleen Burborough		2025-09-01
Judith German		2025-09-01
KAREN WILLING		2025-09-01
KATHRYN ANNE HARDY		2021-09-01

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Name	Role	Appointed
Ka Po Lai		2025-09-01
Karen Dudley		2021-09-01
Katherine High		2018-09-01
Kathryn Hair		2024-09-01
Linda Evelyne Gander		2024-09-01
MING HANG HENRY CHUNG		2020-09-01
MR CHRIS CHARE		2016-09-26
Marion Rosemary Brooks		2025-09-01
Martin John Smith		2025-09-01
Monica Anne Wilding		2025-09-01
PATRICIA ANN ROBB		2011-11-16
PAUL JOHN SKIPP		2021-09-01
PETER ROGER MATTHEWS		2014-09-01
Peter John Roberts		2019-09-01
RACHEL SMITH		2011-11-16
RICHARD JOHN BRIDGES		2020-09-01
ROGER STEPHEN BYARD		2017-09-01
ROSEMARY SHEILA ALLISON		2019-09-01
Ransford Grey		2024-09-01
Rev David Alexander Kichenside		2024-01-04
Rev Dr BONNI BELLE PICKARD		2015-09-01
Rev NAOMI MARGARET OATES		2019-09-01
Rev ROBERT ZACHAR		2018-09-01
Rev ROBIN JOHN SELMES		2017-09-01
Rev Rocky Chi Lok Chan		2025-09-01
Rev William Prince		2022-09-01
Robert Hardy		2012-01-03
SIMON AFRICANUS ROWE		2021-09-01

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Name	Role	Appointed
SYLVIA JEAN ANGEL		2015-09-01
Sylvia Ajoa Kane		2025-09-01
Sylvia Jeanette Wrigglesworth		2025-09-01
TRACEY LOUISE BURCH		2018-09-01
Valerie Crispin Thornewell		2025-09-01

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NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025 FOR NORTH KENT METHODIST CIRCUIT

Levicks Audit Services Limited
West Hill
61 London Road
Maidstone Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2025

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice: Charities SORP (FRS 102) second edition.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Blake Morgan
6 New Street
London
EC4A 3DJ

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Levicks Audit Services Limited
West Hill
61 London Road
Maidstone
Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity trustees

Circuit Ministers
Rev. Dr Bonni-Belle Pickard
Rev. Robert Zachar
Rev. Robin Selmes
Rev. Naomi Oates
Rev. Alex Terrett
Rev. David Kichenside
Rev. Rocky Chan (Appointed 01/09/25)

Supernumerary ministers
Rev. Ronald West (Resigned 31/08/2025)
Rev. Victor Downs
Rev. William Prince
Rev. Geoffrey Gordon
Rev. David Read (Appointed 1/9/25, Resigned 12/12/25)

Lay Pastor (Chinese Church)
Oscar Siu (Resigned 31/8/25)

Circuit Stewards
Henry Chung
Roger Byard
Derek Goodger (Resigned 31/8/25)
Richard Bridges
Simon Rowe
John Hudson-Beddows
Anany Kosongo
Tracey Burch
Karen Dudley (Appointed 1/9/25)
Martin Smith (Appointed 1/9/25)
Monica Wilding (Appointed 1/9/25)

Church Representatives
Bearsted
Jill Bridges (Resigned 31/8/25)
Kathryn Hair (Appointed 1/9/24)
Marion Brooks
Joanna Burborough (Appointed 1/9/25)

Chinese Church
Jennifer Lin
Tim Lau (Resigned 31/8/25)
Grace Chung
Dorothy Lai

Dene Holm
Ian Angel
Sylvia Angel
Alan Fielder

Eccles
Stella Lea (Resigned 31/08/2025)
Roger Gledhill (Resigned 31/08/2025)
Debbie Williams (Appointed 1/9/25)
Dana Aris-Carter (Appointed 1/9/25)

Gillingham / Third Avenue
Carol Waldock
Karen Willing

Gravesend
Robert Hardy
Sheila Allison
Anne Downs
Kathryn Hardy

Hartlip
Glenis Davison
Judith German
Derek Gallagher

Hextable
Gary Hopkins
Peter Matthews
Ian Packham
Christian Beugre (Appointed 1/9/25)

Hope Street
Lynne LeMasonry
Heather Morgan

Kingswood
Peter Roberts

Larkfield
Gwen Bartley
Ian Bartley (Resigned 30/8/25)
Alan Wood
Valerie Thornewell (Appointed 1/9/25)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity trustees

Newington
Jenny Gilbert
Chris Chare

Holy Trinity
Sylvia Wrigglesworth
Mark Salter
Barry Horwell

Peninsula
Patricia Robb
Rachel Smith
Ann Pearce (Appointed 1/9/25, Resigned 12/12/25)
Derek Jarvis (Deceased 2025)

St Luke's
Ian Smith
Fran Shepherd
Sylvia Kane

Sittingbourne
Kathy Skipp (Resigned 31/08/2025)
Anthony Brown
Paul Skipp
Margaret Luxton (Appointed 1/9/25)

Spital Street
Sheila Sanderson (Deceased 2026)
Gill Gray

Tonbridge Road
Linda Gander
Katherine High
Irene Shepherd

The Brent
Tunde Dipita-Williams (Jnr) (Appointed 1/9/25)
Ivor Ford (Appointed 1/9/25, Resigned 12/12/25)
Karen Dudley

Union Street
Jim Bryant (Resigned 31/08/2025)
Ransford Grey
Debbie Fenn
Christine Cox (Appointed 1/9/25)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev Naomi Oates
	Rev Robin Selmes	Rev Robert Zachar
	Rev Alex Terrett	Rev. David Kichenside
	Rev Rocky Chan (Appointed 1/9/25)	
Circuit Stewards	Mr Richard Bridges	Mr Derek Goodger (Resigned 31/8/25)
	Mr Roger Byard	Mr Simon Rowe
	Mr Henry Chung	Mr John Hudson-Beddows
	Mr Anany Kosongo	Mrs Karen Dudley (Appointed 1/9/25)
Circuit Treasurer	Mr Roger Byard	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The Board of Trustees keeps the skill requirements for the Trustee Body under review. Training expenses are provided for new Trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of the minutes of trustees' meetings (Circuit Meeting) and a copy of the Charity Commission's guidance "The essential Trustee".

Organisational structure

The day to day management of the charity is vested in the circuit meeting appointed in accordance with the trust deed. The circuit meeting is composed of the trustees listed above.

Charity circuit meeting

Rev Bonni-Belle Pickard (Chair)
Roger Byard (Treasurer)
Mr James Walker (Secretary)

Associated committees

The circuit meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the circuit meeting. These committees also have limited authority given by the circuit meeting to take minor decisions. The circuit meeting always has ultimate authority.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Methodist Church of Great Britain is 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 of 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 Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Circuit's aims and objectives, and in planning future activities. The Charity seeks to support the work of churches within its remit as they seek to engage with their local communities and through a sharing of the Christian Gospel attract new people to the Christian faith. The Charity continues to work to identify new projects that will address the needs of the marginalised in the communities the local churches serve and seeks to support them through grants to do so.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In accordance with the objectives and aims above, the charity works to:

(a) Provide the staff and facilities to enable mission to reach the communities it serves and grow the Church family which in turn provides mutual support to those within it;

(b) Provide support for the local churches working on the margins to help the vulnerable where they need it and in co-operation with organisations providing food and shelter for the homeless;

(c) Provide support to local Churches for groups to meet which offer facilities to the homeless and vulnerable, older people, mothers with young children, and youth groups;

(d) Provide facilities for organisations not run by the local Church including playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance

The main investment is in the properties held as manses for the Circuit ministers. These are revalued at the end of each year. The current revaluation shows a surplus of £2,211,755.

Circuit aims

The current aim of the North Kent Methodist Circuit is to empower the membership of the Circuit Churches for witness and mission. To achieve this aim the trustees hope to:

(a) Concentrate resources to build up existing congregations and begin new ones;
(b) Engage in work with people on the margins particularly immigrant communities;
(c) Encourage church members to discern their gifts and provide training so that these may be utilised;
(d) Encourage each church to be more connected to their community;
(e) Encourage each church to deepen their life of prayer.

A review will take place each year to monitor the progress towards achieving these aims.

North Kent Methodist Reserves Policy Statement - February 2016

The policy statement agreed at the 2012 Circuit Meeting remained in place with a commitment that 60% of reserves are to be used to facilitate Mission and Ministry and 40% to support buildings and other projects. Subject to the approval of the Circuit Meeting grants of up to 25% of the cost of any church project can be awarded. Reserves continue to be used to meet any budget deficits.

Year ended 31 August 2025 Review

North Kent Methodist Circuit is a large Circuit in the South East District of the Methodist Church extending from Dartford to Sittingbourne and Maidstone incorporating the Isle of Sheppey and the Medway Towns. At the beginning of the year under review there were 17 Methodist Churches and 3 Local Ecumenical Partnerships.

The Methodist staff team consisted of 5 ministers and 1 Chinese Lay pastor. A member of the Anglican clergy, a lay URC minister and a lay Anglican minister worked with the LEPs. Following the conclusion of the stationing process this year the Circuit was pleased to confirm the re-invitation of the Rev Robin Selmes and the extension of his appointment for a further 3 years from September 2026. The Chinese Lay Pastor (appointed for a fixed term of 3 years) left his employment to enter ministerial training in July 2025. The Circuit was pleased that the Methodist Connexion appointed a probationer minister to the Circuit with pastoral responsibility for the Medway Chinese Methodist Church and Spital Street Methodist Church from September 2025.

The restructured Circuit administrative support team (which saw the appointment of a full time Operations Manager and a part time property officer (job share) in April 2024) underwent further change during the year. While the appointment of the Operations Manager proved to be of immediate and continuing benefit to the Circuit, disappointingly the property officer job share did not work out and the post-holders resigned. Following a review the offer made by the Operations Manager to absorb the property Officer role through working additional (paid) hours was accepted. These changes now provide the Circuit with much better administrative support.

Although the Church in Burham closed last year, Larkfield Methodist Church has supported the members of the former class that worshipped in the church to maintain a presence in the village. This has seen links formed with the local School and in addition to other community activities the continued provision of a popular 'Country lunch' now in the village hall. The Church itself was marketed for sale but failed to attract a private purchaser and is to be sold by auction.

When marketed Swanscombe Methodist Church attracted many expressions of interest principally from independent churches but none of them had sufficient financial resources either to purchase the freehold or to take a commercial lease of the premises. Consequently, this church is also to be sold by auction.

The community centre comprising the rear part of the premises of Union Street Methodist Church was sold to a third party in January 2025 (a school for children with adverse childhood experiences). Work to separate the premises and services is underway with the school due to open in 2026. The funds raised from the disposal will enable preparatory surveys for the renovation and essential repairs to be carried out pending the raising of the funds that will be required for the work required to bring the premises back into use.

Encouragingly, some Circuit churches have seen growth in membership during the year which is to be welcomed. Overall, however, numbers have reduced across the Circuit, reflecting the nationwide trend of continuing decline in church membership. The causes continue to be associated with age, typically removal from the area because of care requirements and death. With the decrease in membership the financial pressure on individual churches and the Circuit continues to be an issue. However, the churches met a further increase of 7% to the Circuit Assessment and with relatively high interest rates being sustained and prudent management the financial outcome for the year resulted in just a small deficit (excluding property sales income).

Whether a balanced budget is achievable is doubtful since the budget is driven by the cost of ministry to which the Circuit is committed. That said, for various reasons the cost of providing ministry during 2025-26 will reduce and with other sources of income being maintained, the Trustees were able to agree a budget for 2025-26 which

provides for a 5% decrease in the Circuit Assessment. Nevertheless, the increasing financial pressures arising from reduced giving by church members and the uncertainties of letting income remain a real concern for all Circuit churches. A review of the way in which the Circuit Assessment is calculated will mean a new model for sharing the Circuit Assessment between the churches will be applied in 2026-27.

There continue to be questions about the viability of some congregations and church buildings. The availability of volunteers who are both capable and who have sufficient energy to undertake key church and Circuit roles continues to decline.

The trustees continue to look for ways in which to grow the Circuit churches despite the amount and complexity of the work required.

FINANCIAL REVIEW

Current Reserves (unrestricted) at 31 August 2025		
Trustees for Methodist Church Purposes (TMCP)	£1,049,588	
Central Finance Board (CFB)	£105,030	
Current Account (Co-operative Bank)	£26,630	
TOTAL		**£1,181,248**
Current Reserves (restricted) at 31 August 2025		
Current Account (Co-operative Bank)	£935	
Commitments		
Lay Workers:		
Gravesend MC Daytime Hub grant of £3,000 for three years (year 3 of 3)	£3,000	
Redundancy payments – set aside	£10,000	
Cost of ministry:		
6 ministers 2025-26	£385,805	
Union Street renovation project:		
Net proceeds of sale of Brewer Street premises	£412,733	
TOTAL		**£811,538**
Uncommitted Funds		**£369,710**

Reserves policy

The Trustees consider the Circuit needs a reserve of £150,000 to cover budget deficits or unexpected problems. Manses are held as reserve capital should the Trustees not be able re-invite a Minister or obtain a replacement and a property becomes vacant and is sold.

Principal funding sources

The principal source of funding is the Circuit Assessment, payment of which is shared between the individual churches within the Circuit. The Circuit Assessment is defined in the Constitutional Practice and Discipline of the Methodist Church as the income level set by the Circuit Meeting towards the general expenditure of the Circuit, including the Circuit contribution to the Methodist Church Fund, and the sums required to pay the stipends and allowances for ministers together with other Circuit expenditure budgeted by the Circuit Meeting. Other income is derived from grants made to the Circuit, rental income from unused manses and investment income.

The Circuit Meeting acts as Managing Trustees in the sale or purchase of property for which it is responsible. (It does not own the property; all Methodist Property is owned by the Trustees for Methodist Church Purposes (TMCP)). Proceeds from any disposal of property are directed to TMCP, who after deducting a levy to fund projects across the Methodist Connexion transfer the residue to the Circuit's TMCP Model Trust Fund.

The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives

Capital generated from the sale of redundant Churches or Manses is invested as trust funds with TMCP. Funds are used for the purposes of mission in support of the policy aims.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the trustees are aware at the time of approving the trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- The trustees having made enquiries of the Circuit Meeting and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Circuit Meeting of trustees on 21 May 2026 and signed on its behalf by:

R S Byard - Trustee

NORTH KENT METHODIST CIRCUIT

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTH KENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2025

Opinion

We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2025

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulation, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- considering the internal controls in place to mitigate risks of fraud and planning audit work on the basis of the controls in place;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Julie Griggs FCA
Senior Statutory Auditor
For and on behalf of Levicks Audit Services Limited

29 May 2026

West Hill
61 London Road
Maidstone
Kent
ME16 8TX

Levicks Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations income	**2**	513,364	58,776	572,140	566,664
Other trading income	**3**	39,580	-	39,580	44,858
Investment income	**4**	44,142	-	44,142	36,060
Other income	**5**	468,073	-	468,073	-
Total incoming resources		1,065,159	58,776	1,123,935	647,582
RESOURCES EXPENDED					
Charitable activities	**6**	583,954	50,816	634,770	629,825
Other costs	**7**	62,300	-	62,300	6,780
Total resources expended		646,254	50,816	697,070	636,605
NET INCOME		418,905	7,960	426,865	10,977
Transfers between funds		7,500	(7,500)	-	-
Gains on revaluation of fixed assets					
Revaluation of manses		-	-	-	1,563,246
NET MOVEMENT IN FUNDS		426,405	460	426,865	1,574,223
TOTAL FUNDS BROUGHT FORWARD		5,927,518	475	5,927,993	4,353,770
TOTAL FUNDS CARRIED FORWARD		6,353,923	935	6,354,858	5,927,993

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2025

	Notes	Unrestricted Funds £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	11	5,170,595	-	5,170,595	5,170,889
CURRENT ASSETS					
Debtors	12	22,993	-	22,993	4,531
Cash at bank		1,181,248	935	1,182,183	764,116
TOTAL CURRENT ASSETS		1,204,241	935	1,205,176	768,647
CREDITORS					
Amounts falling due within one year	13	(20,913)	-	(20,913)	(11,543)
NET CURRENT ASSETS		1,183,328	935	1,184,263	757,104
TOTAL ASSETS LESS CURRENT LIABILITIES		6,353,923	935	6,354,858	5,927,993
TOTAL NET ASSETS		6,353,923	935	6,354,858	5,927,993
FUNDS	15				
Unrestricted funds				4,142,168	3,715,763
Unrestricted revaluation reserve				2,211,755	2,211,755
Restricted funds	16			935	475
TOTAL FUNDS				6,354,858	5,927,993

The financial statements were approved by the Board of Trustees on 21 May 2026 and were signed on its behalf by:

R S Byard - Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities:			
Cash generated from operations	(a)	373,925	(21,374)
Net cash provided by (used in) operating activities		**373,925**	**(21,374)**
Cash flows from investing activities:			
Additions of tangible fixed assets		-	-
Net cash provided by (used in) investing activities		**373,925**	**(21,374)**
Cash flows from financing activities:			
Interest received		44,142	36,060
Net cash provided by (used in) financing activities		**44,142**	**36,060**
Change in cash and cash equivalents in the reporting period		418,067	14,686
Cash and cash equivalents at the beginning of the reporting period		764,116	749,430
Cash and cash equivalents at the end of the reporting period		**1,182,183**	**764,116**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

(a) RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25 £	31.8.24 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	426,865	1,574,223
Adjustments for:		
Revaluation of freehold properties	-	(1,563,246)
Depreciation charges	294	438
Interest received	(44,142)	(36,060)
Decrease/(increase) in debtors	(18,462)	8,005
(Decrease)/increase in creditors	9,370	(4,734)
Net cash provided by (used in) operating activities	**373,925**	**(21,374)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Charities SORP (FRS 102) second edition, the Charities Act 2011 and UK General Accepted Accounting Practice. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% straight line
Freehold property	Not depreciated

Property values

Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property has previously been revalued annually as per the insurer's rebuild valuation. For the year ended 31 August 2023, the accounting policy remained the same, but the tool used to provide those values changed to use the BCIS rebuild calculator to provide more reliable rebuild valuations. For the year ended 31 August 2024, freehold property was revalued to market value. The values were provided by an independent valuer. The accumulative amount of revaluation has been included in the revaluation reserve on the balance sheet. For year ended 31 August 2025, the trustees considered that the previous independent valuations carried out for year ended 31 August 2024 remain a reasonable reflection of property values.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Designated funds are unrestricted assets formally earmarked by the trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS INCOME

	31.8.25 £	31.8.24 £
Assessment or share	508,661	489,925
Grants	58,776	75,469
Collections and donations	4,703	1,270
	572,140	566,664

Grants received, included in the above, are as follows:

	31.8.25 £	31.8.25 £
Grants received from Methodism	58,776	75,469
Non-Methodist grants	-	-
	58,776	75,469

The aggregate amount of trustee donations without restrictions to the charity amounts to £1,250 (2024: £1,250).

The aggregate amount of trustee donations by trustees with restrictions to the charity amounts to £nil (2024: £nil).

3. OTHER TRADING ACTIVITIES

	31.8.25 £	31.8.24 £
Rent received (net of costs)	39,580	44,858

Rents received are shown net of costs of £8,171 (2024 £1,868)

4. INVESTMENT INCOME

	31.8.25 £	31.8.24 £
Interest and investment income	44,142	36,060

5. OTHER INCOME

	31.8.25 £	31.8.24 £
Net funds received from TMCP regarding sale of property at Brewer Street, designated to transfer to Union Street for the renovation of church premises	468,073	-

6. CHARITABLE ACTIVITIES COSTS

	31.8.25 £	31.8.24 £
Hong Kong community integration	-	21
Methodist grants	17,350	-
Wifi and recording equipment for churches	930	1,206
Support costs (see breakdown below)	616,490	628,598
	634,770	629,825

SUPPORT COSTS analysis

	31.8.25 £	31.8.24 £
Clergy expenses	13,567	17,236
Staff costs (note 9)	342,735	393,868
District Assessment	117,948	109,210
District Levy on Circuit Advance Fund	34,837	35,363
Insurance, utilities and rates	41,713	33,820
Repairs and maintenance including quinquennials	41,668	22,281
Telephone	1,191	1,205
Depreciation of fixtures and fittings	294	438
Printing, postage and stationery	1,735	2,089
Training	778	490
Property valuation fees	4,985	-
Resources for services	1,252	1,247
Computer and software	2,677	1,920
Property management fees	1,783	583
Bank charges	2,525	1,676
Sundry expenses	3,854	1,569
Bad debt	2,948	5,603
	616,490	628,598

Support costs include £50,816 (2024: £70,243) of salary expenses treated as restricted expenditure. The funding for these salary expenses is received by way of Methodist grant income also treated as restricted due to being given for a specific purpose.

7. OTHER COSTS

	31.8.25 £	31.8.24 £
Governance costs		
Auditors' remuneration – Audit of the financial statements	4,620	4,500
Auditor's remuneration – Other services	2,340	2,280
Other costs		
Designated funds released to Union Street towards the renovation of the church premises	55,340	-
	62,300	6,780

8. TRUSTEES' REMUNERATION AND BENEFITS

Ministers who also serve as trustees of the charity received the following stipends for the year ending 31 August 2025: -
Rev Bonni-Belle Pickard, Rev Robin Selmes, Rev Alexandra Terrett, Rev Robert Zachar, Rev Naomi Oates all received the basic stipend of £31,100 (2024: £29,205), Rev Chi Lok Chan received a stipend of £2,665 (2024: £nil). Employer's pensions contributions of £6,220 (2024: £7,678) were paid by the charity for each minister named above except Rev Chi Lok Chan £533 (2024: £nil).

Each minister named above except for Rev Chi Lok Chan received a Computers in ministry allowance of £207 for the year (2024: £194).
Rev Bonni-Belle Pickard received a Superintendent's allowance of £3,110 for the year (2024: £2,921).
Rev Bonni-Belle Pickard also received a General allowance of £1,000 (2024: £1,000)
None of the ministers named above received remuneration for being a trustee.

The below table shows Lay workers who were employed and also served as trustees. Their remuneration is shown only for the period they served as a trustee:-

	Gross salary	(2024)	Employers pension	(2024)
C Chare(employment ceased 17/4/24)		£10,359		£442
O Siu	£26,928	£26,928	£1,616	£1,616

The lay employees listed above did not receive any remuneration for being a trustee. The authority for the circuit to pay remuneration to its trustees is detailed in its governing document, The Methodist Church Act 1976.

Trustees' expenses

No trustee was reimbursed expenses for their duties as a trustee for the year ended 31 August 2025 (2024: no trustees).

All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

9. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	275,409	315,122
Social security costs	27,294	23,668
Pension costs	38,640	52,934
Apprenticeship levy	1,392	2,144
	342,735	393,868

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Average number of employees	14	21

No employees received emoluments in excess of £60,000.

10. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits for Ministers and Deacons based on final pensionable pay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and Ministers and Deacons from 1 September 2024 were set at 20% and 9.3% of earnings respectively.

The Charity contributes a matching 6% of salary to a defined contribution scheme for the benefit of 4 of the lay employees.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Fittings £	Totals £
COST OR VALUATION			
At 1 September 2024	5,170,000	3,704	5,173,704
Additions	-	-	-
Disposals	-	(600)	(600)
Revaluations	-	-	-
At 31 August 2025	5,170,000	3,104	5,173,104
DEPRECIATION			
At 1 September 2024	-	2,815	2,815
Eliminated on disposal	-	(600)	(600)
Charge for year	-	294	294
At 31 August 2025	-	2,509	2,509
NET BOOK VALUE			
At 31 August 2025	5,170,000	595	5,170,595
At 31 August 2024	5,170,000	889	5,170,889

The historical cost of freehold property is £2,958,245 (2024: £2,958,245).

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other debtors	22,993	4,531

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other creditors	20,913	11,543

14. RELATED PARTY TRANSACTIONS

All trustee's listed on page 2 of these financial statements, except for Rev Gareth West, William Prince and Deacon Victor Downs are also trustees of individual churches within the Circuit who contribute to the assessment income of the Circuit. Assessment income for year ended 31 August 2025 was £508,661 (2024: £489,925).

During the year ended 31 August 2025 the Circuit paid £788 (2024: £893) to Greenapple Graphics for printing services. Greenapple Graphics is owned and operated by Paul Skipp, a trustee of the North Kent Methodist Circuit. At 31 August 2025, North Kent Methodist Circuit owed Greenapple Graphics £nil (2024: £nil).

15. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in Funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	5,346,363	422,408	(464,436)	5,304,335
Circuit Model Trust Fund	581,155	(3,503)	471,936	1,049,588
	5,927,518	418,905	7,500	6,353,923
Restricted funds				
Restricted fund	475	7,960	(7,500)	935
TOTAL FUNDS	5,927,993	426,865	-	6,354,858

15. MOVEMENT IN FUNDS continued

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Gains on revaluation Of fixed assets £	Movement in Funds £
Unrestricted funds				
General fund	1,031,937	(609,529)	-	422,408
Circuit Model Trust Fund	33,222	(36,725)	-	(3,503)
Restricted funds				
Restricted fund	58,776	(50,816)	-	7,960
TOTAL FUNDS	1,123,935	(697,070)	-	426,865

Included within restricted funds is a balance of £412,733 designated for transfer to Union Street towards the renovation of church premises.

16. RESTRICTED FUNDS PURPOSES

The restricted fund balance of £935 includes the remaining balance of a Kent County Council grant awarded to the Circuit for restricted use towards the educational integration, professional integration and social integration of the local Hong Kong community totalling £475 and the remaining balance of £460 of a grant received towards the salary of the Gravesend Centre manager.

17. TRANSFERS

The transfer from restricted funds to unrestricted funds of £7,500 is to correct a timing difference whereby a restricted grant was received late in year ended 31 August 2025 and the corresponding expenditure was included in unrestricted expenditure in year ended 31 August 2024.

NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024 FOR NORTH KENT METHODIST CIRCUIT

Levicks Audit Services Limited
61 London Road
Maidstone Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2024

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice: Charities SORP (FRS 102) second edition.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Blake Morgan
6 New Street
London
EC4A 3DJ

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Levicks Audit Services Limited
61 London Road
Maidstone
Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS
Trustees
Charity trustees

Alan Wood
Ian Angel
Peter Matthews
Eileen Smith (Resigned 1 September 2023)
Rev. Ronald Gareth West
Dr Derek Gallagher (Resigned 1 September 2023)
Patricia Robb
Tunde Dipita-Williams
Barry Errington
Sylvia Angel
Lynn Rainer (Resigned 1 September 2023)
Rachel Smith
Deacon Victor Downs
Anthony Brown
Ian Smith
Robert Hardy
Carol Waldock
Glenis Davison
Janet Errington
Rev. Dr Bonni-Belle Pickard
Chris Chare
Roger Byard
Mark Frost
Sheila Sanderson
Derek Jarvis
Katherine High
Rev. Robert Zachar
Linda Smith (Deceased 2024)
Tracey Burch
Rev. Robin Selmes
Deacon Elizabeth Harfleet (Resigned 31 August 2024)
Alan Fielder
Theresa Green (Resigned 1 September 2023)
Alan Rainer
Rev. Naomi Oates
Sin Fan Fu (Resigned 1 September 2023)
Robert Hipkiss (Resigned 1 September 2023)
Sheila Allison
Peter Roberts
Gill Gray
Siu Kuen Tsang (Resigned 1 September 2023)
Roger Gledhill
Derek Goodger
Jenny Gilbert
Richard Bridges
Henry Chung
Stella Lea
Fran Shepherd
Karen Dudley
Kate Hardy
Simon Rowe
Paul Skipp
Kathy Skipp
Rev. Alex Terrett
Rev. Gill Le Boutillier-Scott (Resigned 31 August 2024)
Jill Bridges
Grace Chung
Anne Downs
Linda Gander
Jim Bryant
Dennis Makowski
Dave Warrington
Bill Prince
Oscar Siu
Rev. David Kitchenside (Appointed 1 September 2023)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev Naomi Oates
	Rev Robin Selmes	Rev Robert Zachar
	Rev Alex Terrett	Deacon Elizabeth Harfleet
Circuit Stewards	Mr Richard Bridges	Mr Roger Byard
	Mr Derek Goodger	Mr Henry Chung
	Mr Simon Rowe	
Circuit Treasurer	Mr Roger Byard	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The board of trustees keeps the skill requirements for the trustee body under review. Training expenses are provided for new trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of the minutes of trustees' meetings (circuit meeting) and a copy of the Charity Commission's guidance "The essential trustee".

Organisational structure

The day to day management of the charity is vested in the circuit meeting appointed in accordance with the trust deed. The circuit meeting is composed of the trustees listed above.

Charity circuit meeting

Rev Bonni-Belle Pickard (Chair)
Roger Byard (Treasurer)
Mr James Walker (Secretary)

Associated committees

The circuit meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the circuit meeting. These committees also have limited authority given by the circuit meeting to take minor decisions. The circuit meeting always has ultimate authority.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Methodist Church of Great Britain is 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 of 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 trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the circuit's aims and objectives, and in planning future activities. The charity seeks to support the work of churches within its remit and to that end has deployed lay-workers onto projects to support the vulnerable in our communities. As the charity assesses the effects of the Covid-19 pandemic on its work it will work to identify new projects that will address the needs of the marginalised in the communities the local churches serve and seek to support them through grants and loans to do so.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In accordance with the objectives and aims above, the charity works to:

(a) Provide the staff and facilities to enable mission to reach the community and grow the church family which in turn provides mutual support to those within it;

(b) Provide support for organisations working in society to help the vulnerable where they need it e.g. street pastors working in towns late at night, and organisations providing food and shelter for the homeless;

(c) Provide facilities and staff for groups to meet, run by the local church, for the homeless and vulnerable, the elderly, mothers with young children, and youth groups e.g. Boys Brigade and Girls Brigade;

(d) Provide facilities for organisations not run by the local church e.g. playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance

The main investment is in the properties held as manses. These are revalued at the end of each year. The current revaluation shows a surplus of £2,211,755.

Circuit aims

The current aim of the North Kent Methodist Circuit is to empower the membership of the Circuit Churches for witness and mission. To achieve this aim the trustees hope to:

(a) Concentrate resources to build up both existing and new congregations;
(b) Develop a programme for working in new housing developments;
(c) Engage in work with people on the margins particularly immigrant communities;
(d) Encourage members to discern their gifts and provide training so that these may be utilised;
(e) Encourage each church to be more connected to their community;
(f) Encourage each church to deepen their life of prayer.

A review will take place each year to monitor the progress towards achieving these aims.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Policy Statement

The policy statement agreed at the 2012 Circuit Meeting remains in place with a commitment that 60% of reserves are to be used to facilitate Mission and Ministry and 40% to support buildings and other projects. Reserves continue to be used to support a Deacon, Lay workers and establishing new church groups within the Circuit. Subject to the approval of the Circuit Meeting grants of up to 25% of the cost of any church project can be awarded.

Year ended 31 August 2024 Review

North Kent continued to be a large Circuit extending from Dartford to Sittingbourne and Maidstone incorporating the Isle of Sheppey and the Medway Towns. At the beginning of the year under review there were 17 Methodist Churches, 1 Methodist Class and 3 LEPs. Following the departure of the lay pioneer mission enabler in the summer of 2023, the Methodist staff team consisted of 6 ministers and 1 Chinese Lay pastor. A member of the Anglican clergy and a lay URC minister worked with the LEPs.

The proposals brought by the Circuit Leadership Team to establish a restructured Circuit administrative support team were approved by the Circuit Meeting held in September 2023. The restructuring saw the appointment of a full time operations manager and a part time property officer (job share) from April 2024. These changes resulted in the redundancy of two of the part time lay workers, with the third of them remaining in a redefined role. Seven part time teachers continue to be employed at the Chinese School.

Following the conclusion of the stationing process the Circuit saw the departure of Rev Gillian Le Boutillier-Scott and Deacon Elizabeth Harfleet from ministry in the Circuit as they pursue their calling elsewhere.

The year was marked with sadness following the decision to close the churches at Burham and Swanscombe. The Church in Burham had continued to provide an effective witness in the village even though its members were a class of Larkfield Methodist Church. However, the outcome of the recent quinquennial property review indicated that significant expenditure was likely to be incurred in repairs to the fabric of the church which was beyond the resources of the class and Larkfield Methodist Church. Reluctantly the decision was made to close the church with effect from 31 August 2024.

Swanscombe Methodist Church closed pursuant to the provisions of the Standing Orders of the Methodist Church again with effect from 31 August 2024 as the number of members had fallen below 12 for more than 4 quarters. Steps are being taken to dispose of both churches.

During the summer of 2024 Union Street Methodist Church temporarily ceased to worship in its building after reaching agreement to sell the community centre at the rear of the premises to a third party and needing space to store the equipment that had to be relocated. This is the first significant step towards an ambitious renovation project.

The Circuit continues to see a decline in membership, (mostly through age and death) which brings increasing financial pressure to bear both on individual churches and the Circuit. However, an increase in the Circuit Assessment met by the churches, a significant improvement in interest rates and prudent management resulted in a small surplus for the financial year and saw a halt to the deficits of recent years. That said grants from sources outside the Circuit remain in steep decline.

Whether a balanced budget can be sustained is open to question and will require further careful thought and management. To that end the Trustees agreed a budget for 2024-25 which provides for a 7% increase in the Circuit Assessment. However, it is believed that the amount to be raised through the Circuit Assessment during 2024-25 will represent a zenith and the Circuit Treasurer has indicated that a review of the way in which the Circuit Assessment is calculated will be undertaken for 2025-26.

In addition to purely financial matters, there continue to be questions about the viability of some congregations and church buildings. The Circuit conference at the beginning of the 2023-24 Connexional year to explore these issues in more depth only emphasised the importance to church members of place and being 'local'. This militates against the merger of churches or sharing (particularly lay) ministry. The availability of volunteers who are both capable and able with sufficient energy to undertake key church and Circuit roles continues to decline.

The trustees continue to look for ways in which to grow the Circuit churches despite the amount and complexity of the work required.

FINANCIAL REVIEW

Current Reserves (unrestricted) at 31 August 2024		
Trustees for Methodist Church Purposes (TMCP)	£581,155	
Central Finance Board (CFB)	£112,041	
Current Account (Co-operative Bank)	£70,920	
TOTAL		**£764,116**
Commitments		
Lay Workers:		
Gravesend MC Daytime Hub grant of £3,000 for three years	£9,000	
MCMC Chinese Lay Pastor: £37,000 p.a. for one year	£37,000	
Redundancy payments – set aside	£50,000	
TOTAL		**£96,000**
Uncommitted Funds		**£668,116**

Reserves policy
The Trustees consider the Circuit needs a reserve of £150,000 to cover budget deficits or unexpected problems. Manses are held as reserve capital should the Trustees not be able re-invite a Minister or obtain a replacement.

Principal funding sources
The principal source of funding is the Circuit Assessment, payment of which is shared between the individual churches within the Circuit. The Circuit Assessment is defined in the Constitutional Practice and Discipline of the Methodist Church and is the income level set by the Circuit Meeting to maintain the Staff, other Circuit operating costs and the grants that the Circuit awards to individual projects across the Circuit. Other income is derived from grants made to the Circuit, rental of unused manses and investment income.
The Circuit Meeting acts as Managing Trustees in the sale or purchase of property for which it is responsible. (It does not own the property; all Methodist Property is owned by the Trustees for Methodist Church Purposes (TMCP)). Proceeds from any disposal of property are directed to TMCP who, after deducting a levy to fund projects across the Methodist Connexion, transfer the residue to the Circuit's TMCP Model Trust Fund.
The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives
Capital generated from the sale of redundant Churches or Manses is invested as trust funds with Trustees for Methodist Church Purposes (TMCP). Funds are used for the purposes of mission in support of the policy aims.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the trustees are aware at the time of approving the trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- The trustees having made enquiries of the Circuit Meeting and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Circuit Meeting of trustees on 22 May 2025 and signed on its behalf by:

R S Byard - Trustee

NORTH KENT METHODIST CIRCUIT

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTH KENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2024

Opinion

We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulation, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- considering the internal controls in place to mitigate risks of fraud and planning audit work on the basis of the controls in place;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

J A Griggs FCA (Senior Statutory Auditor)

For and on behalf of
Levicks Audit Services Limited
Chartered accountants & statutory auditors
61 London Road
Maidstone
Kent
ME16 8TX

25 June 2025

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations income	**2**	505,468	61,196	566,664	548,822
Other trading income	**3**	44,858	-	44,858	17,077
Investment income	**4**	36,060	-	36,060	23,326
Total incoming resources		586,386	61,196	647,582	589,225
RESOURCES EXPENDED					
Charitable activities	**5**				
Hong Kong community integration		-	21	21	16,320
Grants and donations		1,206	-	1,206	17,862
Support costs	**6**	558,355	70,243	628,598	652,677
Governance costs	**7**	6,780	-	6,780	6,600
Total resources expended		566,341	70,264	636,605	693,459
NET INCOME		20,045	(9,068)	10,977	(104,234)
Transfers between funds		-	-	-	-
Gains on revaluation of fixed assets					
Revaluation of manses		1,563,246	-	1,563,246	(1,254,861)
NET MOVEMENT IN FUNDS		1,583,291	(9,068)	1,574,223	(1,359,095)
TOTAL FUNDS BROUGHT FORWARD		4,344,227	9,543	4,353,770	5,712,865
TOTAL FUNDS CARRIED FORWARD		5,927,518	475	5,927,993	4,353,770

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	11	5,170,889	-	5,170,889	3,608,081
CURRENT ASSETS					
Debtors	12	4,531	-	4,531	12,536
Cash at bank		763,641	475	764,116	749,430
TOTAL CURRENT ASSETS		768,172	475	768,647	761,966
CREDITORS					
Amounts falling due within one year	13	(11,543)	-	(11,543)	(16,277)
NET CURRENT ASSETS		756,629	475	757,104	745,689
TOTAL ASSETS LESS CURRENT LIABILITIES		5,927,518	475	5,927,993	4,353,770
TOTAL NET ASSETS		5,927,518	475	5,927,993	4,353,770
FUNDS	15				
Unrestricted general funds				3,715,763	3,695,718
Unrestricted revaluation reserve				2,211,755	648,509
Restricted funds	16			475	9,543
TOTAL FUNDS				5,927,993	4,353,770

The financial statements were approved by the Board of Trustees on 22 May 2025 and were signed on its behalf by:

R S Byard
Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities:			
Cash generated from operations	(a)	(21,374)	(142,174)
Net cash provided by (used in) operating activities		**(21,374)**	**(142,174)**
Cash flows from investing activities:			
Additions of tangible fixed assets		-	-
Net cash provided by (used in) investing activities		**(21,374)**	**(142,174)**
Cash flows from financing activities:			
Interest received		36,060	23,326
Net cash provided by (used in) financing activities		**36,060**	**23,326**
Change in cash and cash equivalents in the reporting period		14,686	(118,848)
Cash and cash equivalents at the beginning of the reporting period		749,430	868,278
Cash and cash equivalents at the end of the reporting period		**764,116**	**749,430**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

(a) RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24 £	31.8.23 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	1,574,223	(1,359,095)
Adjustments for:		
Revaluation of freehold properties	(1,563,246)	1,254,861
Depreciation charges	438	653
Interest received	(36,060)	(23,326)
Decrease/(increase) in debtors	8,005	(11,597)
(Decrease)/increase in creditors	(4,734)	(3,670)
Net cash provided by (used in) operating activities	**(21,374)**	**(142,174)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Charities SORP (FRS 102) second edition, the Charities Act 2011 and UK General Accepted Accounting Practice. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% straight line
Freehold property	Not depreciated

Property values

Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property has previously been revalued annually as per the insurer's rebuild valuation. For the year ended 31 August 2023, the accounting policy remained the same but the tool used to provide those values changed. The Charity used the BCIS rebuild calculator to provide more reliable rebuild valuations. For the year ended 31 August 2024, freehold property was revalued to market value. The values were provided by an independent valuer. The accumulative amount of revaluation has been included in the revaluation reserve on the balance sheet. The comparative figure for revaluation reserve includes revalued amounts to 31 August 2023.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS INCOME

	31.8.24	31.8.23
	£	£
Assessment or share	489,925	443,778
Grants	75,469	103,931
Collections and donations	1,270	1,113
	566,664	548,822

Grants received, included in the above, are as follows:

	31.8.24	31.8.23
	£	£
Grants received from Methodism	75,469	95,531
Non-Methodist grants	-	8,400
	75,469	103,931

The aggregate amount of trustee donations without restrictions to the charity amounts to £1,250 (2023: £1,000).

The aggregate amount of trustee donations by trustees with restrictions to the charity amounts to £nil (2023: £nil).

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Rent received (net of costs)	44,858	17,077

Rents received are shown net of costs of £1,868 (2023 £3,323)

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Interest and investment income	36,060	23,326

5. CHARITABLE ACTIVITIES COSTS

	31.8.24 £	31.8.23 £
Hong Kong community integration	21	16,320
Donation to Emmanuel Church, Eastbourne	-	10,000
Wifi and recording equipment for churches	1,206	7,862
Support costs	628,598	652,677
	629,825	686,859

6. SUPPORT COSTS

	31.8.24 £	31.8.23 £
Clergy expenses	17,236	18,137
Staff costs (note 9)	393,868	398,648
District Assessment	109,210	100,193
District Levy on Circuit Advance Fund	35,363	46,841
Insurance, utilities, etc	33,820	38,344
Repairs and maintenance including quinquennials	22,281	35,669
Telephone	1,205	1,371
Depreciation of fixtures and fittings	438	653
Printing, postage and stationery	2,089	2,037
Training	490	1,243
Resources for services	1,247	3,022
Computer and software	1,920	2,286
Property management fees	583	1,011
Bank charges	1,676	2,112
Sundry expenses	1,569	1,110
Bad debt	5,603	-
	628,598	652,677

Support costs include £70,243 of salary expenses treated as restricted expenditure. The funding for these salary expenses is received by way of Methodist grant income also treated as restricted due to being given for a specific purpose.

7. GOVERNANCE COSTS

	31.8.24 £	31.8.23 £
Auditors' remuneration – Audit of the financial statements	4,500	4,380
Auditor's remuneration – Other services	2,280	2,220
	6,780	6,600

8. TRUSTEES' REMUNERATION AND BENEFITS

Ministers who also serve as trustees of the charity received the following stipends for the year ending 31 August 2024: -
Rev Bonni-Belle Pickard, Rev Gillian Le Boutillier-Scott, Rev Robin Selmes, Rev Alexandra Terrett, Deacon Elizabeth Harfleet, Rev Robert Zachar and Rev Naomi Oates all received the basic stipend of £29,205 (2023: £27,104), except for Deacon Elizabeth Harfleet who received a stipend of £26,620 (2023: £27,104), Rev Naomi Oates who received a stipend of £26,785 (2023: £22,440) and Rev Gillian Le Boutillier-Scott £13,043 (2023: £13,281). Employer's pensions contributions of £7,678 (2023: £7,291) were paid by the charity for each minister named above except deacon Elizabeth Harfleet £7,161 (2023: £7,291), Rev Gillian Le Boutillier-Scott £3,509 (2023: £3,573) and Rev Naomi Oates £7,027 (2023: £6,036).

Each minister named above except for Rev Naomi Oates received a Computers in ministry allowance of £194 for the year (2023: £176).
Rev Bonni-Belle Pickard received a Superintendent's allowance of £2,921 for the year (2023: £2,710).
Rev Bonni-Belle Pickard and Deacon Elizabeth Harfleet received a General allowance of £1,000 and £1,218 for the year respectively (2023: £1,000 and £1,329).
None of the ministers named above received remuneration for being a trustee.

The below table shows Lay workers who were employed and also served as trustees. Their remuneration is shown only for the period they served as a trustee:-

	Gross salary	(2023)	Employers pension	(2023)
C Chare (employment ceased 17/4/24)	£10,359	£10,557	£422	£633
L Rainer (resigned as trustee 1/9/23, employment ceased 17/4/24)	£-	£4,341	£-	£-
O Siu	£26,928	£26,928	£1,616	£1,616

The lay employees listed above did not receive any remuneration for being a trustee. The authority for the circuit to pay remuneration to its trustees is detailed in its governing document, The Methodist Church Act 1976.

Trustees' expenses

No trustee was reimbursed expenses for their duties as a trustee for the year ended 31 August 2024 (2023: no trustees).

All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

9. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	315,122	322,716
Social security costs	23,668	18,362
Pension costs	52,934	55,377
Apprenticeship levy	2,144	2,193
	393,868	398,648

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Average number of employees	21	19

No employees received emoluments in excess of £60,000.

10. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits for Ministers and Deacons based on final pensionable pay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and Ministers and Deacons from 1 September 2019 were set at 26.9% and 9.3% of earnings respectively.

The Charity contributes a matching 6% of salary to a defined contribution scheme for the benefit of 4 of the lay employees.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Fittings £	Totals £
COST OR VALUATION			
At 1 September 2023	3,606,754	3,704	3,610,458
Additions	-	-	-
Disposals	-	-	-
Revaluations	1,563,246	-	1,563,246
At 31 August 2024	5,170,000	3,704	5,173,704
DEPRECIATION			
At 1 September 2023	-	2,377	2,377
Eliminated on disposal	-	-	-
Charge for year	-	438	438
At 31 August 2024	-	2,815	2,815
NET BOOK VALUE			
At 31 August 2024	5,170,000	889	5,170,889
At 31 August 2023	3,606,754	1,327	3,608,081

The historical cost of freehold property is £2,958,245.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Other debtors	4,531	12,536

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Other creditors	11,543	16,277

14. RELATED PARTY TRANSACTIONS

All trustee's listed on page 2 of these financial statements, except for Rev Gareth West, Bill Prince and Deacon Victor Downs are also trustees of individual churches within the Circuit who contribute to the assessment income of the Circuit. Assessment income for year ended 31 August 2024 was £489,925 (2023: £443,778).

During the year ended 31 August 2024 the Circuit paid £893 (2023: £964) to Greenapple Graphics for printing services. Greenapple Graphics is owned and operated by Paul Skipp, a trustee of the North Kent Methodist Circuit. At 31 August 2024, North Kent Methodist Circuit owed Greenapple Graphics £nil (2023: £nil).

15. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in Funds	Transfers between funds	At 31.8.24
	£	£	£	£
Unrestricted funds				
General fund	3,756,056	27,061	1,563,246	5,346,363
Circuit Model Trust Fund	588,171	1,556,230	(1,563,246)	581,155
	4,344,227	1,583,291	-	5,927,518
Restricted funds				
Restricted fund	9,543	(9,068)	-	475
TOTAL FUNDS	4,353,770	1,574,223	-	5,927,993

15. MOVEMENT IN FUNDS continued

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Gains on revaluation Of fixed assets £	Movement in funds £
Unrestricted funds				
General fund	556,362	(529,301)	-	27,061
Circuit Model Trust Fund	30,024	(37,040)	1,563,246	1,556,230
	586,386	(566,341)	1,563,246	1,583,291
Restricted funds				
Restricted fund	61,196	(70,264)	-	(9,068)
TOTAL FUNDS	647,582	(636,605)	1,563,246	1,574,223

16. RESTRICTED FUNDS PURPOSES

The restricted fund balance of £475 includes the remaining balance of a Kent County Council grant at £385 awarded to the Circuit for restricted use towards the educational integration, professional integration and social integration of the local Hong Kong community and a £90 balance remaining from a Methodist grant relating to a contribution towards the employment costs of the Gravesend Centre Manager.

NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 FOR NORTH KENT METHODIST CIRCUIT

Levicks Chartered Accountants and Statutory Auditors
61 London Road
Maidstone Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2023

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice: Charities SORP (FRS 102) second edition.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Blake Morgan
6 New Street
London
EC4A 3DJ

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Levicks
Chartered Accountants and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS
Trustees
Charity trustees

Alan Wood
Marilyn Gurr (resigned 1 September 2022)
Rev. Peter Daone
Ian Angel
Peter Matthews
Dr Michael Woodhouse (resigned 1 September 2022)
Eileen Smith
Rev. Ronald Gareth West
Dr Derek Gallagher
Rev. Anthony Graff (resigned 1 September 2022)
Patricia Robb
Derek Putman (resigned 1 September 2022)
Tunde Dipita-Williams
Barry Errington
Sylvia Angel
Shan Lythgoe (resigned 1 September 2022)
Lynn Rainer
Rachel Smith
Deacon Victor Downs
Anthony Brown
Ian Smith
Angela Rastall (resigned 1 September 2022)
Robert Hardy
Carol Waldock
Glenis Davison
Janet Errington
Rev. Dr Bonni-Belle Pickard
Chris Chare
Roger Byard
Mark Frost
Sheila Sanderson
Derek Jarvis
Katherine High
Rev. Robert Zachar
Linda Smith
Tracey Burch
Rev. Robin Selmes
Deacon Elizabeth Harfleet
Alan Fielder
Paul Abel (resigned 1 September 2022)
Theresa Green
Alan Rainer
Joyce Brown (resigned 1 September 2022)
Rev. Naomi Oates
Sin Fan Fu
Robert Hipkiss
Sheila Allison
Peter Roberts
Gill Gray
Siu Kuen Tsang
Derek Carpenter (resigned 1 September 2022)
Roger Gledhill
Derek Goodger
Judith German (resigned 1 September 2022)
Jenny Gilbert
Simon Pooley (resigned 1 September 2022)
Richard Bridges
Henry Chung
Stella Lea
Fran Shepherd
Karen Dudley
Kate Hardy
Simon Rowe
Paul Skipp
Kathy Skipp
Rev. Alex Terrett (appointed 1 September 2022)
Rev. Gill Le Boutillier-Scott (appointed 1 September 2022)
Jill Bridges (appointed 1 September 2022)
Grace Chung (appointed 1 September 2022)
Anne Downs (appointed 1 September 2022)
Linda Gander (appointed 1 September 2022)
Jim Bryant (appointed 1 September 2022)
Dennis Makowski (appointed 1 September 2022)
Dave Warrington (appointed 1 September 2022)
Bill Prince (appointed 1 September 2022)
Oscar Siu (appointed 1 September 2022)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev Naomi Oates
	Rev Robin Selmes	Rev Robert Zachar
	Rev Alex Terrett	Deacon Elizabeth Harfleet
Circuit Stewards	Mr Richard Bridges	Mr Roger Byard
	Mr Derek Goodger	Mr Henry Chung
	Mr Simon Rowe	
Circuit Treasurer	Mr Roger Byard	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The board of trustees keeps the skill requirements for the trustee body under review. Training expenses are provided for new trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of the minutes of trustees' meetings (circuit meeting) and a copy of the Charity Commission's guidance "The essential trustee".

Organisational structure

The day to day management of the charity is vested in the circuit meeting appointed in accordance with the trust deed. The circuit meeting is composed of the trustees listed above.

Charity circuit meeting

Rev Bonni-Belle Pickard (Chair)
Roger Byard (Treasurer)
Mrs Lynn Rainer (Secretary)

Associated committees

The circuit meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the circuit meeting. These committees also have limited authority given by the circuit meeting to take minor decisions. The circuit meeting always has ultimate authority.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Methodist Church of Great Britain is 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 of 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 trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the circuit's aims and objectives, and in planning future activities. The charity seeks to support the work of churches within its remit and to that end has deployed lay-workers onto projects to support the vulnerable in our communities. As the charity assesses the effects of the Covid-19 pandemic on its work it will work to identify new projects that will address the needs of the marginalised in the communities the local churches serve and seek to support them through grants and loans to do so.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In accordance with the objectives and aims above, the charity works to:

(a) Provide the staff and facilities to enable mission to reach the community and grow the church family which in turn provides mutual support to those within it;

(b) Provide support for organisations working in society to help the vulnerable where they need it e.g. street pastors working in towns late at night, and organisations providing food and shelter for the homeless;

(c) Provide facilities and staff for groups to meet, run by the local church, for the homeless and vulnerable, the elderly, mothers with young children, and youth groups e.g. Boys Brigade and Girls Brigade;

(d) Provide facilities for organisations not run by the local church e.g. playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance

The main investment is in the properties held as manses. These are revalued at the end of each year. The current revaluation shows a deficit of £1,254,861. This is due to the charity using the BCIS calculator to provide rebuild valuations this year as they are considered more reliable than the rebuild valuations provided by the Charity's insurers. The BCIS calculator can be found at https://calcualtor.bcis.co.uk.

Circuit aims

The current aim of the North Kent Methodist Circuit is to empower the membership of the Circuit Churches for witness and mission. To achieve this aim the trustees hope to:

(a) Concentrate resources to build up both existing and new congregations;
(b) Develop a programme for working in new housing developments;
(c) Engage in work with people on the margins particularly immigrant communities;
(d) Encourage members to discern their gifts and provide training so that these may be utilised;
(e) Encourage each church to be more connected to their community;
(f) Encourage each church to deepen their life of prayer.

A review will take place each year to monitor the progress towards achieving these aims.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Policy Statement

The policy statement agreed at the 2012 circuit meeting remains in place with a commitment that 60% of reserves are to be used to facilitate mission and ministry and 40% to support buildings and other projects. Reserves continue to support a Deacon, lay workers and establishing new church groups within the circuit. Subject to the approval of the circuit meeting grants of up to 25% of the cost of any church project can be awarded.

Year ended 31 August 2023 Review

North Kent remains a large circuit extending from Dartford to Sittingbourne and Maidstone incorporating the Isle of Sheppey and the Medway Towns. There are 18 Methodist Churches, 1 Methodist Class and 3 LEPs. Throughout this year, the Methodist staff team consisted of 6.49 ministers, 1 lay pioneer mission enabler and 1 Chinese Lay pastor. There were 2 Anglican clergy and a lay URC minister working with the LEPs. The Circuit employed 3 part time lay workers, 3 part time Circuit administrators and 7 part time teachers at our Chinese School.

Following the conclusion of the stationing process we were delighted that Revd Robert Zachar will be continuing his ministry in the Circuit for another 5 years from September 2023 to August 2028.
Union Street Methodist Church in Maidstone celebrated the 200th Anniversary of the building of the present church over the weekend of the 11th and 12th February 2023.

Increasing financial pressure within the Circuit, which is seeing a continuing decrease in membership, has required careful thought and management.
It is of particular note that in the 4 years 2019-2023 over £300,000 has been drawn from reserves of capital to meet the shortfall in income. While the Circuit has committed to fund a substantial part of its missional work out of reserves, much of which is also supported by contributions from Circuit Churches, grants from sources outside the Circuit are in steep decline.

The needs of the Circuit in terms of ministerial/lay 'pastoral' oversight were considered in the light of total membership numbers and the accepted ratio that one full time minister would have pastoral oversight of 150-200 members. Trustees decided that after the current diaconal post holder had completed her period of invitation (working in the Dartford area) whether that be in August 2024 or August 2025, the Circuit would not seek a replacement. In the event, the current postholder, through the normal stationing process, decided that she would not seek re-invitation and so will leave the Circuit in August 2024. Trustees also decided that after the part time (0.49) presbyter completes her period of invitation in August 2024 the Circuit would not seek a replacement.

The Circuit's Pioneer Mission Enabler/Lay Pastor (Bart Woodhouse) who worked within the Circuit for 18 years, was accepted onto a ministerial training course within the Anglican Church and left employment with the Circuit at the end of August 2023. The trustees decided that this post would not be replaced.

Two strategic points arise out of these decisions. Firstly, these staffing changes will still leave the Circuit well within the staffing complement which the 1 to 150 ratio would suggest. The problem is that the membership itself is spread across the 21 Circuit churches with congregations getting ever smaller. The Superintendent minister has agreed arrangements with the Circuit ministerial staff about how to cover pastoral responsibility for the churches affected as the staffing reductions progressively come into effect. Secondly, as we look ahead these staffing reductions will result in reduced expenditure on stipends, ministerial expenses and manse costs.

The trustees still need to look to increase the Circuit's income the main source of which is the Circuit Assessment. The Circuit agreed a budget for 2023-24 which provides for a 10% increase in the Circuit Assessment. The Circuit Treasurer has indicated that a further increase will be proposed for 2024-25 with the aim of reducing the budget deficit on operating costs. This indication gives time for churches to think about how they are going to increase their own income.

In addition to purely financial matters, there has been a need to recognise and plan for how the contexts in which both the Circuit and all churches are working are undergoing dramatic shifts. The viability of some church buildings is highly questionable yet there is a strong sense of the importance of being 'local' and therefore a reluctance to consider merging churches or sharing ministry. The availability of volunteers (for so long the lifeblood of Methodism) both capable and able with sufficient energy to undertake key church and Circuit roles is small and growing ever smaller.

As we look ahead, the sheer amount and complexity of our work in terms of staffing, finance, HR, property and the like will, over the coming few years, only increase. Trustees recognised this situation and agreed the Circuit Leadership Team (CLT) should consider a fresh approach to how we manage the administrative support functions within the Circuit and to look at the opportunity costs associated with doing things more effectively, efficiently and no doubt, differently. The CLT will bring proposals to establish a restructured Circuit administrative support team to the September 2023 Circuit Meeting.

At the last Circuit Meeting of the year, trustees spent some time in conversations about the challenges churches are facing and what ways there may be for congregations to perhaps come closer together. Trustees agreed to hold a full 'away' day at the beginning of the 2023-24 Connexional year to explore these issues in more depth.

FINANCIAL REVIEW

Current Reserves at 31 August 2023		
Trustees for Methodist Church Purposes (TMCP)	£588,171	
Central Finance Board (CFB)	£76,502	
Current Account (Co-operative Bank) unrestricted funds	£75,214	
Current Account (Co-operative Bank) restricted funds	£9,543	
TOTAL		**£749,430**
Commitments		
Deacon: stipend, pension, NIC £41,700 plus expenses for one year	£45,000	
Lay Workers:		
Third Avenue/MCMC Youth Pastors grant of £5,000 p.a.	£5,000	
MCMC Chinese Lay Pastor: £37,000 p.a. for at least 2 years	£74,000	
Redundancy payments – set aside	£50,000	
TOTAL		**£174,000**
Uncommitted Funds		**£575,430**

Reserves policy

The Trustees consider the Circuit needs a reserve of £150,000 to keep for deficits or unexpected problems. Manse are held as reserve capital should we not be able re-invite a Minister or obtain a replacement.

Principal funding sources

The principal source of funding is the Circuit Assessment payment of which is shared between the individual churches within the Circuit. The Circuit Assessment is defined in the Constitutional Practice and Discipline of the Methodist Church and is the income level set by the Circuit Meeting to maintain the Staff, other Circuit operating costs and the grants that the Circuit awards to individual projects across the Circuit. Other income is derived from grants made to the Circuit, rental income and investment income.

The Circuit Meeting acts as managing trustees in the sale or purchase of property for which it is responsible. (It does not own the property; all Methodist Property is owned by the Trustees for Methodist Church Purposes (TMCP). Proceeds from any disposal of property are directed to TMCP, who after deducting a levy to fund projects across the Connexion transfer the residue to the Circuit's TMCP Trust Fund).

The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives

Capital generated from the sale of redundant Churches or Manses is invested as trust funds with trustees for Methodist Church Purposes (TMCP). Funds are used for the purposes of mission in support of the policy aims.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

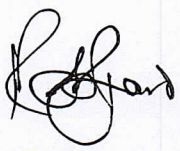
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Statement of Recommended Practice: Charities SORP (FRS 102) second edition and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the trustees are aware at the time of approving the trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- The trustees having made enquiries of the Circuit Meeting and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Circuit Meeting of trustees on 23.5.2024 and signed on its behalf by:



R S Byard - Trustee

NORTH KENT METHODIST CIRCUIT

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTH KENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2023

Opinion

We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulation, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- considering the internal controls in place to mitigate risks of fraud and planning audit work on the basis of the controls in place;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2023

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J A GRIGGS FCA

LEVICKS
Chartered Accountants, Business Advisers and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

4 June 2024

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	**2**	443,778	103,931	547,709	535,500
Investment income	**3**	23,326	-	23,326	3,710
Other incoming resources	**4**	18,190	-	18,190	44,852
Total incoming resources		485,294	103,931	589,225	584,062
RESOURCES EXPENDED					
Charitable activities	**5**				
Hong Kong community integration	**6**	-	16,320	16,320	2,225
Grants and donations	**6**	17,862	-	17,862	65,031
Governance costs	**7**	4,380	-	4,380	4,320
Other resources expended	**8**	562,503	92,394	654,897	586,212
Total resources expended		584,745	108,714	693,459	657,788
NET OUTGOING RESOURCES		(99,451)	(4,783)	(104,234)	(73,726)
Other recognised gains/losses					
Revaluation of manses		(1,254,861)	-	(1,254,861)	714,693
		(1,354,312)	(4,783)	(1,359,095)	640,967
RECONCILIATION OF FUNDS					
Total funds brought forward		5,698,539	14,326	5,712,865	5,071,898
Transfers between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		4,344,227	9,543	4,353,770	5,712,865

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	13	3,608,081	-	3,608,081	4,863,595
CURRENT ASSETS					
Cash at bank		739,887	9,543	749,430	868,278
Debtors	14	12,536	-	12,536	939
		752,423	9,543	761,966	869,217
CREDITORS					
Amounts falling due within one year	15	(16,277)	-	(16,277)	(19,947)
NET CURRENT ASSETS		736,146	9,543	745,689	849,270
TOTAL ASSETS LESS CURRENT LIABILITIES		4,344,227	9,543	4,353,770	5,712,865
NET ASSETS		4,344,227	9,543	4,353,770	5,712,865
FUNDS	17				
Unrestricted funds				4,344,227	5,698,539
Restricted funds				9,543	14,326
TOTAL FUNDS				4,353,770	5,712,865

The financial statements were approved by the Board of Trustees on 23.5.2024 and were signed on its behalf by:

R S Byard
Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities:			
Cash generated from operations	(a)	(142,174)	(58,590)
Net cash provided by (used in) operating activities		**(142,174)**	**(58,590)**
Cash flows from investing activities:			
Additions of tangible fixed assets		-	(2,132)
Net cash provided by (used in) investing activities		**(142,174)**	**(60,722)**
Cash flows from financing activities:			
Interest received		23,326	3,710
Net cash provided by (used in) financing activities		**23,326**	**3,710**
Change in cash and cash equivalents in the reporting period		(118,848)	(57,012)
Cash and cash equivalents at the beginning of the reporting period		868,278	925,290
Cash and cash equivalents at the end of the reporting period		**749,430**	**868,278**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

(a) RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23 £	31.8.22 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,359,095)	640,967
Adjustments for:		
Revaluation of freehold properties	1,254,861	(714,693)
Depreciation charges	653	656
Interest received	(23,326)	(3,710)
Decrease/(increase) in debtors	(11,597)	12,319
(Decrease)/increase in creditors	(3,670)	5,871
Net cash provided by (used in) operating activities	**(142,174)**	**(58,590)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Accounting framework

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Charities SORP (FRS 102) second edition, the Charities Act 2011 and UK General Accepted Accounting Practice. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 25% straight line

Property values

Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property has previously been revalued annually as per the insurer's rebuild valuation. For the year ended 31 August 2023, the accounting policy remained the same but the tool used to provide those values changed. The Charity has used the BCIS rebuild calculator to provide more reliable rebuild valuations. The calculator can be found at https://calcualtor.bcis.co.uk.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.8.23	31.8.22
	£	£
Assessment or share	443,778	460,860
Grants	103,931	74,640
	547,709	535,500

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Grants received from Methodism	95,531	64,089
Non-Methodist grants	8,400	10,551
	103,931	74,640

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Interest and investment income	23,326	3,710

4. OTHER INCOMING RESOURCES

	31.8.23	31.8.22
	£	£
Rents received (net of costs)	17,077	26,349
Collections and donations	1,113	1,050
Transfers from MCF	-	17,453
	18,190	44,852

Rents received are shown net of costs of £3,323 (2022: £3,501).

The aggregate amount of trustee donations without restrictions to the charity amounts to £1,000 (2022: £1,000).

The aggregate amount of trustee donations by trustees with restrictions to the charity amounts to nil (2022: £nil).

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 8)	Totals
	£	£	£
Hong Kong community integration	16,320	-	16,320
Grants and donations	17,862	-	17,862
	34,182	-	34,182

6. GRANTS, DONATIONS AND CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Hong Kong community integration	16,320	2,225
Donation to Emmanuel Church, Eastbourne	10,000	-
Wifi and recording equipment for churches	7,862	65,031
	34,182	67,256

7. GOVERNANCE COSTS

	31.8.23	31.8.22
	£	£
Auditors' remuneration	4,380	4,320

8. SUPPORT COSTS

	Human resources	Other	Totals
	£	£	£
Other resources expended (note 9)	38,562	654,897	693,459
	38,562	654,897	693,459

9. OTHER RESOURCES EXPENDED

	31.8.23	31.8.22
	£	£
Trustees' expenses	18,137	18,014
Stipends, salaries, NIC and pension costs	398,648	341,835
District Assessment	100,193	103,396
District Levy on Circuit Advance Fund	46,841	50,020
Insurance, utilities, etc	38,344	23,306
Maintenance on manses	16,649	27,364
Telephone	1,371	2,823
Depreciation of fixtures and fittings	653	656
Other expenditure	34,061	18,798
	654,897	586,212

10. TRUSTEES' REMUNERATION AND BENEFITS

Ministers who also serve as trustees of the charity received the following stipends for the year ending 31 August 2023: -

Rev Bonni-Belle Pickard, Rev Gillian Le Boutillier Scott, Rev Robin Selmes, Rev Alexandra Terrett, Deacon Elizabeth Harfleet, Rev Robert Zachar and Rev Naomi Oates all received the basic stipend of £27,104 (2022: £25,916), except for Rev Naomi Oates who received a stipend of £22,440 (2022: £19,460) and Rev Gillian Le Boutillier Scott £13,281 (2022: £6,372). Employer's pensions contributions of £7,291 were paid by the charity for each minister named above except Rev Gillian Le Boutillier Scott £3,573 (2022: £1,714) and Rev Naomi Oates £6,036 (2022: £5,235).

Each minister named above received a Computers in ministry allowance of £176 for the year (2022: £171).
Rev Bonni-Belle Pickard received a Superintendent's allowance of £2,710 for the year (2022: £2,592).
Rev Bonni-Belle Pickard and Deacon Elizabeth Harfleet received a General allowance of £1,000 and £1,329 for the year respectively (2022: £1,000 and £1,329).
None of the ministers named above received remuneration for being a trustee.

Lay workers who also serve as trustees received the following remuneration:-

	Gross salary	(2022)	Employers pension	(2022)
C Chare	£10,557	£10,557	£633	£633
L Rainer	£4,341	£4,265	£ -	£ -
O Siu	£26,928	£ -	£1,616	£ -

The lay employees listed above did not receive any remuneration for being a trustee.

The authority for the circuit to pay remuneration to its trustees is detailed in its governing document, The Methodist Church Act 1976.

Trustees' expenses	31.8.23 £	31.8.22 £
A total of 10 trustees had expenses reimbursed by the charity in the year (2022: 10). The aggregate amount of these expenses totalled £18,137 (2022: £18,014). These expenses covered reimbursement of travel, telephone, training, books, postage, computer and sundry expenses.	18,137	18,014

All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

11. STAFF COSTS

	31.8.23 £	31.8.22 £
Wages and salaries	322,716	271,795
Social security costs	18,362	21,795
Pension costs	55,377	46,310
Apprenticeship levy	2,193	1,935
	398,648	341,835

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Average number of employees	19	15

No employees received emoluments in excess of £60,000.

12. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits for Ministers and Deacons based on final pensionable pay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and Ministers and Deacons from 1 September 2019 were set at 26.9% and 9.3% of earnings respectively.

The Charity contributes a matching 6% of salary to a defined contribution scheme for the benefit of 4 of the lay employees.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Fittings £	Totals £
COST OR VALUATION			
At 1 September 2022	4,861,615	3,704	4,865,319
Additions	-	-	-
Disposals	-	-	-
Revaluations	(1,254,861)	-	(1,254,861)
At 31 August 2023	3,606,754	3,704	3,610,458
DEPRECIATION			
At 1 September 2022	-	1,724	1,724
Eliminated on disposal	-	-	-
Charge for year	-	653	653
At 31 August 2023	-	2,377	2,377
NET BOOK VALUE			
At 31 August 2023	3,606,754	1,327	3,608,081
At 31 August 2022	4,861,615	1,980	4,863,595

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Other debtors	12,536	939

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other creditors	16,277	19,947

16. RELATED PARTY TRANSACTIONS

The following Trustees were connected to other charities from whom the North Kent Methodist Circuit received Assessment income in the year:

		£
Deacon Elizabeth Harfleet	Trustee of The Brent Methodist Church	40,000
Karen Dudley	Trustee of The Brent Methodist Church	40,000
Carol Waldock	Trustee of Gillingham Methodist Church	54,000
Mark Frost	Trustee of Gillingham Methodist Church	54,000
Robert Hardy	Trustee of Gravesend Methodist Church	51,000
Kate Hardy	Trustee of Gravesend Methodist Church	51,000
Anne Downs	Trustee of Gravesend Methodist Church	51,000
Derek Goodger	Trustee of The Hope Street Centre	1,750
Grace Chung	Trustee of Medway Chinese Methodist Church	20,000
Oscar Siu	Trustee of Medway Chinese Methodist Church	20,000
Jim Bryant	Trustee of Union Street Methodist Church	41,000
Dennis Makowski	Trustee of Union Street Methodist Church	41,000
Dave Warrington	Trustee of Hartlip Methodist Church	11,000

17. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in Funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	4,957,321	(101,566)	(1,099,699)	3,756,056
Circuit Model Trust Fund	741,218	(1,252,746)	1,099,699	588,171
	5,698,539	(1,354,312)	-	4,344,227
Restricted funds				
Restricted fund	14,326	(4,783)	-	9,543
TOTAL FUNDS	5,712,865	(1,359,095)	-	4,353,770

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	466,847	(568,413)	-	(101,566)
Circuit Model Trust Fund	18,447	(16,332)	(1,254,861)	(1,252,746)
	485,294	(584,745)	(1,254,861)	(1,354,312)
Restricted funds				
Restricted fund	103,931	(108,714)	-	(4,783)
TOTAL FUNDS	589,225	(693,459)	(1,254,861)	(1,359,095)

18. RESTRICTED FUNDS PURPOSES

The restricted fund balance of £9,543 includes the remaining balance of a Kent County Council grant at £406 awarded to the Circuit for restricted use towards the educational integration, professional integration and social integration of the local Hong Kong community and a £9,137 balance remaining from a Methodist grant relating to Youth Pastor support.

NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 FOR NORTH KENT METHODIST CIRCUIT

Levicks Chartered Accountants and Statutory Auditors
61 London Road
Maidstone Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2022

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report with the financial statements of the Charity for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) 'Accounting and Reporting by Charities' effective from 1 January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Blake Morgan
6 New Street
London
EC4A 3DJ

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Levicks
Chartered Accountants and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS
Trustees
Charity trustees

John Young MBE (resigned 1 September 2021)
Michael Butler (resigned 1 September 2021)
Marilyn Gurr
Alan Wood
Rev. Peter Daone
Brian Daniels CIPFA (resigned 1 September 2021)
Ian Angel
Peter Matthews
Dr Michael Woodhouse
Kathleen Gambell (resigned 1 September 2021)
Eileen Smith
Rev. Ronald Gareth West
Dr Derek Gallagher
Rev. Anthony Graff
Stephen Morgan (resigned 1 September 2021)
Brian Davies (resigned 1 September 2021)
Patricia Robb
Derek Putman
Tunde Dipita-Williams
Barry Errington
Sylvia Angel
Irene Shepherd (resigned 1 September 2021)
Shan Lythgoe
Lynn Rainer
Heather Morgan (resigned 1 September 2021)
Rachel Smith
Deacon Victor Downs
Anthony Brown
Ian Smith
Angela Rastall
Robert Hardy
Carol Waldock
Glenis Davison
Janet Errington
Rev. Dr Bonni-Belle Pickard
Chris Chare
Roger Byard
Mark Frost
Sheila Sanderson
Susan Byard (resigned 1 September 2021)
Derek Jarvis
Katherine High
Paul Abel
Rev. Robert Zachar
Linda Smith
Tracey Burch
Rev. Robin Selmes
Deacon Elizabeth Harfleet
Alan Fielder
Theresa Green
Alan Rainer
Lorna Wilson (resigned 1 September 2021)
Joyce Brown
Laurel Townend (resigned 1 September 2021)
Rev. Naomi Oates
Sin Fan Fu
Elaine Searle (resigned 1 September 2021)
Robert Hopkiss
Sheila Allison
Claire Boxall (resigned 1 September 2021)
Peter Roberts
Gill Gray
Siu Kuen Tsang
Derek Carpenter
Roger Gledhill
Derek Goodger
Judith German
Jenny Gilbert
Simon Pooley
Richard Bridges
Henry Chung
Stella Lea (appointed 1 September 2021)
Fran Shepherd (appointed 1 September 2021)
Karen Dudley (appointed 1 September 2021)
Kate Hardy (appointed 1 September 2021)
Simon Rowe (appointed 1 September 2021)
Paul Skipp (appointed 1 September 2021)
Kathy Skipp (appointed 1 September 2021)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev Naomi Oates
	Rev Robin Selmes	Rev Robert Zachar
	Rev Tony Graff	Deacon Elizabeth Harfleet
Circuit Stewards	Mrs Gillian Gray	Mr Alan Wood
	Mr Derek Goodger	Mrs Tracey Burch
	Mr Richard Bridges	Mr Roger Byard
	Mr Simon Rowe	Mr Henry Chung
Circuit Treasurer	Mr Roger Byard	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The Board of Trustees keeps the skill requirements for the Trustee Body under review. Training expenses are provided for new Trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of the minutes of trustees' meetings (Circuit Meeting) and a copy of the Charity Commission's guidance "The essential Trustee".

Organisational structure

The day to day management of the charity is vested in the Circuit Meeting appointed in accordance with the Trust Deed. The Circuit Meeting is composed of Trustees listed above.

Charity Circuit Meeting

Rev Bonni-Belle Pickard (Chair)
Roger Byard (Treasurer)
Mrs Lynn Rainer (Secretary)

Associated Committees

The Circuit Meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the Circuit Meeting. These committees also have limited authority given by the Circuit Meeting to take minor decisions. The Circuit Meeting always has ultimate authority.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Methodist Church of Great Britain is 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 of 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 Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Circuit's aims and objectives, and in planning future activities. The Charity seeks to support the work of churches within its remit and to that end has deployed lay-workers onto projects to support the vulnerable in our communities. As the Charity assesses the effects of the Covid-19 pandemic on its work it will work to identify new projects that will address the needs of the marginalised in the communities the local churches serve and seek to support them through grants and loans to do so.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In accordance with the Objectives and aims above, the Charity works to:

(a) Provide the staff and facilities to enable mission to reach the community and grow the Church family which in turn provides mutual support to those within it;

(b) Provide support for organisations working in society to help the vulnerable where they need it e.g. Street Pastors working in towns late at night, and organisations providing food and shelter for the homeless;

(c) Provide facilities and staff for groups to meet, run by the local Church, for the homeless and vulnerable, the elderly, mothers with young children, and youth groups e.g. Boys Brigade and Girls Brigade;

(d) Provide facilities for organisations not run by the local Church e.g. playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance

The main investment is in the properties held as manses. These are revalued at the end of each year. The current revaluation shows a surplus of £714,693.

Circuit aims

The current aim of the North Kent Methodist Circuit is to empower the membership of the Circuit Churches for witness and mission.

To achieve this aim the Trustees hope to:

(a) Concentrate resources to build up both existing and new congregations;
(b) Develop a programme for working in new housing developments;
(c) Engage in work with people on the margins particularly immigrant communities;
(d) Encourage members to discern their gifts and provide training so that these may be utilised;
(e) Encourage each church to be more connected to their community;
(f) Encourage each church to deepen their life of prayer.

A review will take place each year to monitor the progress towards achieving these aims.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Policy Statement

The policy statement agreed at the 2012 Circuit Meeting remains in place with a commitment that 60% of reserves are to be used to facilitate Mission and Ministry and 40% to support buildings and other projects. Reserves continue to support a Deacon, Lay workers and establishing new church groups within the Circuit. Subject to the approval of the Circuit Meeting grants of up to 25% of the cost of any church project can be awarded.

Year ended 31 August 2022 Review

The year saw the Circuit Churches emerging from the Covid-19 pandemic which had left a deep mark on their life and witness. It was encouraging that all the Circuit Churches reopened for worship but the number of people attending worship was initially much reduced and although attendance has improved none of the churches has seen its congregation return to the numbers they welcomed before the pandemic. Church buildings were made available for lettings but again the effect of the pandemic meant that many regular lettings had been lost often because the activity has not been resumed. For several churches the income has not been easy to replace. The switch to making offering payments online has ensured most churches have maintained a steady level of income even if it is not sufficient to cover all expenditure. Many churches are now budgeting for significant deficits for the coming year. While Circuit churches were able to contribute the share of assessment they had promised to the Circuit there was still a significant deficit on the income and expenditure account which has been covered by drawing on the Circuit's capital reserves.

The well-established Centre for the Homeless at Gravesend Church (The Daytime Hub) continues to be part funded by the Circuit with the remaining funding coming from grants and Gravesend Church. The Hub continues to offer food, showers, laundry and clothing to homeless people and provides them with access to materials to help them move to housing. The café and community space at the main entrance to the church building is well used.

Further to the activities of the Pioneer Minister within the Ebbsfleet community being seriously limited by the effects of the pandemic his role was reviewed and redefined. As Circuit Mission Enabler while continuing to provide a missional presence in Ebbsfleet he is now serving as lay pastor to the Peninsula Methodist Church (on two sites in Strood and Lower Stoke) and developing evangelistic initiatives within the Circuit.

The resignation in the spring of 2022 of the full time Youth Worker who was working at Gillingham Methodist Church and the rapidly growing Chinese Methodist Church prompted a review of that post. This resulted in a job share and the successful recruitment of two people to those posts. Grant income from District ended with the departure of the full time worker and the last payment of the grant from the Methodist Connexion is to be paid in 2022-23. However, funding is in place locally for these posts for two years.

The Chinese School project which offers teaching in Mandarin and Chinese Culture run by the Medway Methodist Chinese Church resumed meeting in a local school and has seen a growth in the numbers wishing to attend. The cost of the project is funded by the Chinese congregation with help from the Circuit of a grant of £3,000 a year for three years.

Deacon Elizabeth Harfleet continues to work in the Church life of both The Brent Church and Spital Street Church (in Dartford). Spital Street has built on opportunities arising since the pandemic to provide a venue for a foodbank and activities including night shelters for the homeless, lunch clubs for the elderly and youth activities have resumed.

The Circuit continues to employ three part time administration staff who help with finance, GDPR, Safeguarding, and property. All work less than 20 hours per week.

The Circuit continually reviews the retention and deployment of Ministerial Staff and lay workers as the cost forms the largest part of expenditure. The Circuit Meeting agreed in May 2021 to retain the current number of presbyters. Following the decision of a long serving minister in the Circuit to enter stationing the Circuit was pleased to secure the stationing of a new minister from September 2022. There is a need to close the gap between income and expenditure in respect of the cost of maintaining the ministerial compliment and it is hoped to achieve this over the next three years. However, Churches are expected to continue to struggle to pay their share of the Circuit Assessment to meet the Circuit Budget and will need to consider how they are to raise the funds to do so. As the Circuit Assessment does not yield enough to meet the costs of the Deacon and Missional Lay workers involved in projects, the Circuit continues to draw on capital reserves to meet the deficit.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

FINANCIAL REVIEW

Current Reserves at 31 August 2022		
Trustees for Methodist Church Purposes (TMCP)	£741,218	
Central Finance Board (CFB)	£37,614	
Current Account (Co-operative Bank) restricted funds	£14,326	
Current Account (Co-operative Bank) unrestricted funds	£75,120	
TOTAL		**£868,278**
Commitments		
Deacon: £38,750 p.a. for at least a further 2 years	£77,500	
Lay Workers:		
Third Avenue/MCMC Youth Pastors grant of £5,000 p.a.	£5,000	
Gravesend Centre Manager grant of £3,335 p.a. for a further year	£3,335	
2 part time Teachers at Chinese School grant of £3,000 p.a for a further year	£3,000	
Circuit Mission Enabler: £37,000 p.a for 2 years	£74,000	
MCMC Chinese Lay Pastor: £37,000 p.a. for at least 3 years	£111,000	
Redundancy payments – set aside	£50,500	
TOTAL		**£324,335**
Uncommitted Funds		**£543,943**

Reserves policy

The Trustees consider the Circuit needs a reserve of £150,000 to keep for deficits or unexpected problems. A capital asset in the form of a manse is currently let out pending a review of the resourcing requirements of the Circuit for 2024 onwards.

Principal funding sources

The principal source of funding is the Circuit Assessment payment of which is shared between the individual churches within the Circuit. The Circuit Assessment is defined in the Constitutional Practice and Discipline of the Methodist Church and is the income level set by the Circuit Meeting to maintain the Staff, other Circuit operating costs and the grants that the Circuit awards to individual projects across the Circuit. Other income is derived from grants made to the Circuit, rental income and investment income.

The Circuit Meeting acts as Managing Trustees in the sale or purchase of property for which it is responsible. (It does not own the property; all Methodist Property is owned by the Trustees for Methodist Church Purposes (TMCP). Proceeds from any disposal of property are directed to TMCP, who after deducting a levy to fund projects across the Connexion transfer the residue to the Circuit's TMCP Trust Fund.

The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives

Capital generated from the sale of redundant Churches or Manses is invested as trust funds with Trustees for Methodist Church Purposes (TMCP). Funds are used for the purposes of mission in support of the policy aims.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2016, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;

STATEMENT OF TRUSTEES RESPONSIBILITIES
(continued)

- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the Trustees are aware at the time of approving the Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- The Trustees having made enquiries of the Circuit Meeting and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Circuit Meeting of Trustees on 16 May 2023 and signed on its behalf by:

R S Byard - Trustee

NORTH KENT METHODIST CIRCUIT

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTH KENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2022

Opinion

We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2022

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 6 and 7, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulation, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- considering the internal controls in place to mitigate risks of fraud and planning audit work on the basis of the controls in place;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

J A GRIGGS FCA

LEVICKS
Chartered Accountants, Business Advisers and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

26 May 2023

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	**2**	460,860	74,640	535,500	508,721
Investment income	**3**	3,710	-	3,710	2,139
Other incoming resources	**4**	44,852	-	44,852	269,091
Total incoming resources		509,422	74,640	584,062	779,951
RESOURCES EXPENDED					
Charitable activities	**5**				
Grants and donations	**6**	65,031	-	65,031	2,538
Governance costs	**7**	4,320	-	4,320	4,860
Other resources expended	**8**	528,123	60,314	588,437	586,864
Total resources expended		597,474	60,314	657,788	594,262
NET OUTGOING RESOURCES		(88,052)	14,326	(73,726)	185,689
Other recognised gains/losses					
Revaluation of manses		714,693	-	714,693	100,736
Loss on disposal of freehold property		-	-	-	-
Church loans written off		-	-	-	-
		626,641	14,326	640,967	286,425
RECONCILIATION OF FUNDS					
Total funds brought forward		5,071,898	-	5,071,898	4,785,473
Transfers between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		5,698,539	14,326	5,712,865	5,071,898

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	13	4,863,595	-	4,863,595	4,147,426
CURRENT ASSETS					
Cash at bank		853,952	14,326	868,278	925,290
Debtors	14	939	-	939	13,258
		854,891	14,326	869,217	938,548
CREDITORS					
Amounts falling due within one year	15	(19,947)	-	(19,947)	(14,076)
NET CURRENT ASSETS		834,944	14,326	849,270	924,472
TOTAL ASSETS LESS CURRENT LIABILITIES		5,698,539	14,326	5,712,865	5,071,898
NET ASSETS		5,698,539	14,326	5,712,865	5,071,898
FUNDS	17				
Unrestricted funds		5,698,539	-	5,698,539	5,071,898
Restricted funds		-	14,326	14,326	-
TOTAL FUNDS		5,698,539	14,326	5,712,865	5,071,898

The financial statements were approved by the Board of Trustees on 16 May 2023 and were signed on its behalf by:

R S Byard
Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	31.8.22 £	31.8.21 £
Cash flows from operating activities:			
Cash generated from operations	1	(58,590)	168,653
Net cash provided by (used in) operating activities		**(58,590)**	**168,653**
Cash flows from investing activities:			
Additions of tangible fixed assets		(2,132)	-
Net cash provided by (used in) investing activities		**(60,722)**	**168,653**
Cash flows from financing activities:			
Interest received		3,710	2,139
Net cash provided by (used in) financing activities		**3,710**	**2,139**
Change in cash and cash equivalents in the reporting period		(57,012)	170,792
Cash and cash equivalents at the beginning of the reporting period		925,290	754,498
Cash and cash equivalents at the end of the reporting period		**868,278**	**925,290**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.22 £	31.8.21 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	640,967	286,425
Adjustments for:		
Revaluation of freehold properties	(714,693)	(100,736)
Depreciation charges	656	259
Interest received	(3,710)	(2,139)
Decrease/(increase) in debtors	12,319	(12,008)
(Decrease)/increase in creditors	5,871	(3,148)
Net cash provided by (used in) operating activities	**(58,590)**	**168,653**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Accounting framework

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the 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 issued in October 2019 and effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK General Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% straight line

Property values

Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property is revalued annually at the insurer's valuation.

Taxation

The Charity is exempt from tax on its charitable activities.

Pensions

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.8.22	31.8.21
	£	£
Assessment or share	460,860	444,203
Grants	74,640	64,518
	535,500	508,721

Grants received, included in the above, are as follows:

	31.8.22	31.8.21
	£	£
Grants received from Methodism	64,089	64,518
Non-Methodist grants	10,551	-
	74,640	64,518

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Interest and investment income	3,710	2,139

4. OTHER INCOMING RESOURCES

	31.8.22	31.8.21
	£	£
Rents received (net of costs)	26,349	24,413
Collections and donations	1,050	1,000
Transfers from MCF	17,453	243,678
	44,852	269,091

Rents received are shown net of costs of £3,501 (2021: £7,787).

The aggregate amount of trustee donations without restrictions to the charity amounts to £1,000 (2021: £1,000).

The aggregate amount of trustee donations by trustees with restrictions to the charity amounts to nil (2021: £nil).

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 8)	Totals
	£	£	£
Grants and donations	65,031	-	65,031

6. GRANTS PAYABLE

	31.8.22	31.8.21
	£	£
Speculative Funding – Union Street	-	2,538
Wifi and recording equipment for churches	65,031	-
	65,031	2,538

7. GOVERNANCE COSTS

	31.8.22	31.8.21
	£	£
Auditors' remuneration	4,320	4,860

8. SUPPORT COSTS

	Human resources	Other	Totals
	£	£	£
Other resources expended (note 9)	69,351	588,437	653,351
	69,351	588,437	653,351

9. OTHER RESOURCES EXPENDED

	31.8.22	31.8.21
	£	£
Trustees' expenses	18,014	9,057
Stipends, salaries, NIC and pension costs	341,835	363,303
District Assessment	103,396	103,994
District Levy on Circuit Advance Fund	50,020	42,874
Insurance, utilities, etc	23,306	33,165
Maintenance on manses	27,364	11,400
Telephone and travel	2,823	3,374
Depreciation of fixtures and fittings	656	259
Other expenditure	21,023	19,438
	588,437	586,864

10. TRUSTEES' REMUNERATION AND BENEFITS

Ministers who also serve as trustees of the charity received the following stipends for the year ending 31 August 2022: -

Rev Anthony Graff, Rev Bonni-Belle Pickard, Rev Robin Selmes, Deacon Elizabeth Harfleet, Rev Robert Zachar and Rev Naomi Oates all received the basic stipend of £25,916 (2021: £25,549). Employer's pensions contributions of £6,947 were paid by the charity for each minister named above except Rev Anthony Graff and Rev Naomi Oates whose pension contributions from the charity were £6,368 and £5,235 respectively. (2021: £6,700).

Each minister named above except for Rev Naomi Oates received a Computers in ministry allowance of £171 for the year (2021: £169).

Rev Bonni-Belle Pickard and Rev Anthony Graff received a Superintendent's allowance of £2,592 and £2,367 respectively for the year (2021: £2,555).
Rev Bonni-Belle Pickard and Deacon Elizabeth Harfleet received a General allowance of £1,000 and £1,329 for the year respectively (2021: £1,000 and £1,329).
None of the ministers named above received remuneration for being a trustee.

Lay workers who also serve as trustees received the following remuneration:-

	Gross salary	Employers pension
C Chare	£10,557	£633
L Rainer	£4,265	£ -
M Woodhouse	£26,004	£1,222

The lay employees listed above did not receive any remuneration for being a trustee.

The authority for the circuit to pay remuneration to its trustees is detailed in its governing document, The Methodist Church Act 1976.

Trustees' expenses	31.8.22 £	31.8.21 £
A total of 13 trustees had expenses reimbursed by the charity in the year (2021: 10). The aggregate amount of these expenses totalled £18,014 (2021: £9,057). These expenses covered reimbursement of travel, telephone, training, books, postage, computer and sundry expenses.	18,014	9,057

All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

11. STAFF COSTS

	31.8.22 £	31.8.21 £
Wages and salaries	271,795	288,421
Social security costs	21,795	22,560
Pension costs	46,310	50,194
Apprenticeship levy	1,935	2,128
	341,835	363,303

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Average number of employees	15	17

No employees received emoluments in excess of £60,000.

12. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits for Ministers and Deacons based on final pensionable pay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and Ministers and Deacons from 1 September 2019 were set at 26.9% and 9.3% of earnings respectively.

The Charity contributes a matching 6% of salary to a defined contribution scheme for the benefit of 4 of the lay employees. The pension contributions for the year are shown in Note 11.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST OR VALUATION			
At 1 September 2021	4,146,922	2,072	4,148,994
Additions	-	2,132	2,132
Disposals	-	(500)	(500)
Revaluations	714,693	-	714,693
At 31 August 2022	4,861,615	3,704	4,865,319
DEPRECIATION			
At 1 September 2021	-	1,568	1,568
Eliminated on disposal	-	(500)	(500)
Charge for year	-	656	656
At 31 August 2022	-	1,724	1,724
NET BOOK VALUE			
At 31 August 2022	4,861,615	1,980	4,863,595
At 31 August 2021	4,146,922	504	4,147,426

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Other debtors	939	13,258

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other creditors	19,947	14,076
	19,947	14,076

16. RELATED PARTY TRANSACTIONS

The following Trustees were connected to other charities from whom the North Kent Methodist Circuit received Assessment income in the year:

		£
Deacon Elizabeth Harfleet	Trustee of the Brent Methodist Church	40,000
Karen Dudley	Trustee of the Brent Methodist Church	40,000
Carol Waldock	Trustee of Gillingham Methodist Church	54,000
Paul Abel	Trustee of Gillingham Methodist Church	54,000
Mark Frost	Trustee of Gillingham Methodist Church	54,000
Kate Hardy	Trustee of Gravesend Methodist Church	50,810

17. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	Transfers between funds	At 31.8.22
	£	£	£	£
Unrestricted funds				
General fund	4,288,297	(85,669)	754,693	4,957,321
Circuit Model Trust Fund	783,601	712,310	(754,693)	741,218
	5,071,898	626,641	-	5,698,539
Restricted funds				
Restricted fund	-	14,326	-	14,326
TOTAL FUNDS	5,071,898	640,967	-	5,712,865

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	499,552	(585,221)	-	(85,669)
Circuit Model Trust Fund	9,870	(12,253)	714,693	712,310
	509,422	(597,474)	714,693	626,641
Restricted funds				
Restricted fund	74,640	(60,314)	-	14,326
TOTAL FUNDS	584,062	(657,788)	714,693	640,967

18. RESTRICTED FUNDS PURPOSES

The restricted fund balance of £14,326 includes the remaining balance of a Kent County Council grant at £8,326 awarded to the Circuit for restricted use towards the educational integration, professional integration and social integration of the local Hong Kong community and a £6,000 balance remaining from a Connexional grant relating to Youth Pastor support.

NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021 FOR NORTH KENT METHODIST CIRCUIT

Levicks Chartered Accountants and Statutory Auditors
61 London Road
Maidstone Kent
ME16 8TX

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2021

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report with the financial statements of the Charity for the year ended 31 August 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) 'Accounting and Reporting by Charities' effective from 1 January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Capsticks Solicitors LLP
1, St Georges Road
St Georges East
Wimbledon
London
SW19 4DR

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Levicks
Chartered Accountants and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Charity trustees

John Young MBE
Michael Butler
Marilyn Gurr
Alan Wood
Rev. Peter Daone (resigned 1 September 2020)
Brian Daniels CIPFA
Ian Angel
Peter Matthews
Dr Michael Woodhouse
Kathleen Gambell
Eileen Smith
Rev. Ronald Gareth West (resigned 1 September 2020)
Dr Derek Gallagher
Rev. William Prince (resigned 1 September 2020)
Rev. Anthony Graff
Rev. Margaret Mascall MA BA LRAM (resigned 1 September 2020)
Stephen Morgan
Brian Davies
Patricia Robb
Derek Putman
Tunde Dipita-Williams
Barry Errington
Sylvia Angel
Irene Shepherd
Shan Lythgoe
Lynn Rainer
Heather Morgan
Rachel Smith
Deacon Victor Downs
Anthony Brown
Ian Smith
Angela Rastall
Robert Hardy
Carol Waldock
Glenis Davison
Janet Errington
Rev. Dr Bonni-Belle Pickard
Chris Chare
Roger Byard
Mark Frost
Sheila Sanderson
Susan Byard
Derek Jarvis
Katherine High
Paul Abel
Rev. Robert Zachar
Linda Smith
Tracey Burch
Rev. Robin Selmes
Deacon Elizabeth Harfleet
Alan Fielder
Theresa Green
Alan Rainer
Lorna Wilson
Joyce Brown
Laurel Townend
Rev. Naomi Oates
Sin Fan Fu
Elaine Searle
Robert Hopkiss
Sheila Allison
Claire Boxall
Peter Roberts
Gill Gray
Siu Kuen Tsang
Derek Carpenter (appointed 1 September 2021)
Roger Gledhill (appointed 1 September 2021)
Derek Goodger (appointed 1 September 2020)
Judith German (appointed 1 September 2020)
Jenny Gilbert (appointed 1 September 2020)
Simon Pooley (appointed 1 September 2020)
Richard Bridges (appointed 1 September 2020)
Henry Chung (appointed 1 September 2020)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev Naomi Oates
	Rev Robin Selmes	Rev Robert Zachar
	Rev Tony Graff	Deacon Elizabeth Harfleet
	Deacon Vic Downs	
Circuit Stewards	Mrs Gillian Gray	Mr Alan Wood
	Mr Derek Goodger	Mrs Tracey Burch
	Dr M Barton Woodhouse	Mr Richard Bridges
Circuit Treasurer	Mr Alan Wood	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The Board of Trustees keeps the skill requirements for the Trustee Body under review. Training expenses are provided for new Trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of the minutes of trustees meetings (Circuit Meeting) and a copy of the Charity Commission's guidance "The Essential Trustee".

Organisational structure

The day to day management of the charity is vested in the Circuit Meeting appointed in accordance with the Trust Deed. The Circuit Meeting is composed of Trustees listed above.

Charity Circuit Meeting

Rev Bonni-Belle Pickard (Chair)
Alan Paul Wood (Treasurer)
Mrs Lynn Rainer (Secretary)

Associated Committees

The Circuit Meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the Circuit Meeting. These committees also have limited authority given by the Circuit Meeting to take minor decisions. The Circuit Meeting always has ultimate authority.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES
Objectives and aims
The purpose of the Methodist Church of Great Britain is 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 of 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 Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Circuit's aims and objectives, and in planning future activities. The Charity seeks to support the work of churches within its remit and to that end has deployed lay-workers onto projects to support the vulnerable in our communities. As the Charity assesses the effects of the Covid-19 pandemic on its work it will work to identify new projects that will address the needs of the marginalised in the communities the local churches serve and seek to support them through grants and loans to do so.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
In accordance with the Objectives and aims above, the Charity works to:

(a) Provide the staff and facilities to enable mission to reach the community and grow the Church family which in turn provides mutual support to those within it;

(b) Provide support for organisations working in society to help the vulnerable where they need it e.g. Street Pastors working in towns late at night, and organisations providing food and shelter for the homeless;

(c) Provide facilities and staff for groups to meet, run by the local Church, for the elderly, mothers and very young children, youth groups e.g. Boys Brigade and Girls Brigade;

(d) Provide facilities for organisations not run by the local Church e.g. playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance
The main investment is in the properties held as manses. These are revalued at the end of each year. The current revaluation shows a surplus of £100,736.

Circuit aims
The current aim of the North Kent Methodist Circuit is to empower the membership of the Circuit Churches for witness and mission.
To achieve this aim the Trustees hope to:
(a) Concentrate resources to build up both existing and new congregations;
(b) Develop a programme for working in new housing developments;
(c) Engage in work with people on the margins particularly immigrant communities;
(d) Encourage members to discern their gifts and provide training so that these may be utilised;
(e) Encourage each church to be more connected to their community;
(f) Encourage each church to deepen their life of prayer.
A review will take place each year to monitor the progress of these aims.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Policy Statement

The policy statement agreed at the 2012 Circuit Meeting remains in place with a commitment that 60% of reserves are to be used to facilitate Mission and Ministry and 40% to support buildings and other projects. Reserves continue to support a Deacon, Lay workers and establishing new church groups within the Circuit. Subject to the approval of the Circuit Meeting grants of up to 25% of the cost of any church project can be awarded.

Year ended 31 August 2021 Review

The Covid-19 pandemic continued to have a serious effect on the life and work of the Circuit Churches during 2020-21. Covid-19 lockdowns and Government restrictions meant Church buildings remained closed for much of the Financial Year. Worship and many other church activities continued online drawing good responses and serving to maintain effective fellowship and support particularly for isolated and vulnerable people. Outreach work with the vulnerable and house bound was maintained where possible. However, the loss of income to many Churches (principally from weekly collections and lettings to outside organisations) has been significant. In some cases this resulted in cash flow problems the consequence of which was that those churches were unable to contribute their full share of assessment income to the Circuit. The shortfall has been covered by drawing on the Circuit reserves.

As restrictions eased and churches reopened in person activities resumed. The well-established Centre for the Homeless at Gravesend Church (The Daytime Hub) remained open throughout the pandemic during which the manager was instrumental in developing an innovative programme to provide meals to vulnerable people; work that received a warm tribute in Parliament from Adam Holloway the MP for Gravesham in February 2021. The Hub continues to be part funded by the Circuit with the remaining funding coming from grants and Gravesend Church. The Hub has reopened and offers food, showers, laundry and clothing, to homeless people and provides them with access to materials to help them move to housing. The Church has used the opportunity provided by the closure of its premises to create a café and community space at the main entrance to the church building.

The Pioneer Minister living in Ebbsfleet Green Village, (one of five villages within the eventual Ebbsfleet City) found his activities within the community seriously limited by the effects of the pandemic. It put a stop to the meeting of the growing house group of 20 adults and children meeting each Sunday and the discussions with the Development Corporation about running a Cafe supported by them came to nothing. Other community activities were all put on hold. Ongoing funding for our Pioneer Minister is secure for up to 5 years (it is covered from the sale of a further Manse in Dartford the funds being held in the Circuit reserves) but as a result of the pandemic the nature and scope of his role is under review.

The former Wood Street Church was sold by auction and realised a price of £372,797 which was far in excess of the reserve. After deduction of the levy of £129,119 by TMCP the balance of £243,678 is retained in the Circuit's trust account with TMCP.

The pandemic inevitably affected the full time Youth Worker's work with young people of both Gillingham Methodist Church and the rapidly growing Chinese Methodist Church which uses the same site. However, she quickly moved to support young people online which was much appreciated. A return to face to face meetings began during the summer months when outdoor activities were possible. The Youth Worker is supported by grants for a total of 5 years (expiring in 2023) and an annual commitment from the circuit of £5,000. She is part of the circuit staff.

The project for a Chinese School to be held once a week on Sunday also moved online with the restrictions imposed by the pandemic and has become well-established. It offers teaching in Mandarin and Chinese Culture and the numbers wishing to attend have continued to grow. It has emerged that there is a demand for Cantonese to be taught and how this might be provided is being explored. The cost of the project is funded by the Chinese congregation with help from the Circuit of a grant of £3,000 a year for three years.

Deacon Elizabeth Harfleet continues to work in the Church life of both The Brent Church and Spital Street Church (in Dartford). While activities such as the night shelters for the homeless, lunch clubs for the elderly and youth activities were suspended during the pandemic they have re-opened and numbers are building up again.

The circuit continues to employ three part time administration staff who help with finance, GDPR, Safeguarding, and property. All work 20hrs or less per week.

The Circuit continually reviews the retention and deployment of Ministerial Staff and lay workers as the cost forms the largest part of expenditure. The Circuit Meeting agreed in May 2021 to retain the current number of presbyters. Churches are expected to continue to struggle to pay their share of the Circuit Assessment to meet the Circuit Budget even though the amounts they contribute were based this year on what they considered they could reasonably afford. The Circuit continues to draw on reserves to pay for a Deacon and Missional Lay workers involved in projects as the assessments cannot cover this.

FINANCIAL REVIEW

Current Reserves (unrestricted) at 31 August 2021

Trustees for Methodist Church Purposes (TMCP)	£783,601
Central Finance Board (CFB)	£67,244
Current Account (Co-operative Bank)	£74,445
TOTAL	**£925,290**

Commitments

Deacon: £36,000 p.a. for at least a further 3 years	£108,000
Lay Worker: Gillingham Youth Pastor £5,000 p.a. for a further 2 years	£10,000
Lay Worker: Gravesend Centre Manager £3,335 p.a. for a further 1 year	£3,335
2 part time Teachers at Chinese School £3,000 p.a. for a further 1 year	£3,000
Pioneer Minister at Ebbsfleet: £37,000 p.a. for 3 years	£111,000
Redundancy payments – set aside	£50,500
TOTAL	**£285,835**
Uncommitted Funds	**£639,455**

Reserves policy

The Trustees consider the Circuit needs a reserve of £150,000 to keep for deficits or unexpected problems. Manses are held as reserve capital should we not be able re-invite a Minister or obtain a replacement.

Principal funding sources

The principal source of funding is the Circuit Assessment payment of which is shared between the individual churches within the Circuit. The Circuit Assessment is defined in the Constitutional Practice and Discipline of the Methodist Church and is the income level set by the Circuit Meeting to maintain the Staff, other Circuit operating costs and the grants that the Circuit awards to individual projects across the Circuit. Other income is derived from grants made to the Circuit and investment income.

The Circuit Meeting acts as Managing Trustees in the sale or purchase of property for which it is responsible. (It does not own the property; all Methodist Property is owned by the Trustees for Methodist Church Purposes (TMCP). Proceeds from any disposal of property are directed to TMCP, who after deducting a levy to fund projects across the Connexion transfer the residue to the Circuit's TMCP Trust Fund.

The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives

Capital generated from the sale of redundant Churches or Manses is invested as trust funds with Trustees for Methodist Church Purposes (TMCP). Funds are used for the purposes of mission in support of the policy aims.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES (continued)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the Trustees are aware at the time of approving the Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and

The Trustees have all individually taken the required steps to ensure they have all the relevant audit information to which the auditor should be made aware of.

Approved by order of the Circuit Meeting of Trustees on 28.6.2022 and signed on its behalf by:

R S Byard Trustee

NORTH KENT METHODIST CIRCUIT

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTH KENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2021

Opinion

We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2021

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 6 and 7, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulation, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- considering the internal controls in place to mitigate risks of fraud and planning audit work on the basis of the controls in place;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT FOR THE YEAR ENDED 31 AUGUST 2021

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J A GRIGGS FCA

LEVICKS
Chartered Accountants, Business Advisers and Statutory Auditors
61 London Road
Maidstone
Kent
ME16 8TX

5 July 2022

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	**2**	508,721	-	508,721	552,815
Investment income	**3**	2,139	-	2,139	1,780
Other incoming resources	**4**	269,091	-	269,091	154,874
Total incoming resources		779,951	-	779,951	709,469
RESOURCES EXPENDED					
Charitable activities	**5**				
Grants and donations	**6**	2,538	-	2,538	42,094
Governance costs	**7**	4,860	-	4,860	3,000
Other resources expended	**8**	586,864	-	586,864	595,193
Total resources expended		594,262	-	594,262	640,287
NET INCOMING RESOURCES		185,689	-	185,689	69,182
Other recognised gains/losses					
Revaluation of manses		100,736	-	100,736	295,099
Loss on disposal of freehold property		-	-	-	(42,784)
Church loans written off		-	-	-	(12,000)
		286,425	-	286,425	309,497
RECONCILIATION OF FUNDS					
Total funds brought forward		4,785,473	-	4,785,473	4,475,976
Transfers between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		5,071,898	-	5,071,898	4,785,473

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS					
Tangible assets	13	4,147,426	-	4,147,426	4,046,949
CURRENT ASSETS					
Cash at bank		925,290	-	925,290	754,498
Debtors	14	13,258	-	13,258	1,250
		938,548	-	938,548	755,748
CREDITORS					
Amounts falling due within one year	15	(14,076)	-	(14,076)	(17,224)
NET CURRENT ASSETS		924,472	-	924,472	738,524
TOTAL ASSETS LESS CURRENT LIABILITIES		5,071,898	-	5,071,898	4,785,473
NET ASSETS		5,071,898	-	5,071,898	4,785,473
FUNDS	17				
Unrestricted funds		5,071,898	-	5,071,898	4,785,473
Restricted funds		-	-	-	-
TOTAL FUNDS		5,071,898	-	5,071,898	4,785,473

The financial statements were approved by the Board of Trustees on 23.6.2022 and were signed on its behalf by:

R S Byard
Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	31.8.21 £	31.8.20 £
Cash flows from operating activities:			
Cash generated from operations	1	168,653	29,756
Net cash provided by (used in) operating activities		**168,653**	**29,756**
Cash flows from investing activities:			
Additions of tangible fixed assets		-	(692)
Disposals of tangible fixed assets		-	574,353
Net cash provided by (used in) investing activities		**168,653**	**573,661**
Cash flows from financing activities:			
Interest received		2,139	1,780
Net cash provided by (used in) financing activities		**2,139**	**1,780**
Change in cash and cash equivalents in the reporting period		170,792	605,197
Cash and cash equivalents at the beginning of the reporting period		754,498	149,301
Cash and cash equivalents at the end of the reporting period		**925,290**	**754,498**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.21 £	31.8.20 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	286,425	309,497
Adjustments for:		
Revaluation of freehold properties	(100,736)	(295,099)
Depreciation charges	259	259
Interest received	(2,139)	(1,780)
Decrease/(increase) in debtors	(12,008)	17,302
(Decrease)/increase in creditors	(3,148)	(423)
Net cash provided by (used in) operating activities	**168,653**	**29,756**

1. ACCOUNTING POLICIES

Accounting framework

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the 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 issued in October 2019 and effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK General Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% straight line

Property values

Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property is revalued annually at the insurer's valuation.

Taxation

The Charity is exempt from tax on its charitable activities.

Pensions

All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.8.21	31.8.20
	£	£
Assessment or share	444,203	466,080
Grants	64,518	86,735
	508,721	552,815

Grants received, included in the above, are as follows:

	31.8.21	31.8.20
	£	£
Grants received from Methodism	64,518	58,706
Non-Methodist grants	-	28,029
	64,518	86,735

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Interest and investment income	2,139	1,780

4. OTHER INCOMING RESOURCES

	31.8.21	31.8.20
	£	£
Rents received (net of costs)	24,413	3,702
Collections and donations	1,000	4,406
Transfers from MCF	243,678	146,766
	269,091	154,874

Rents received are shown net of costs of £7,787 (2020: £896).

The aggregate amount of trustee donations without restrictions to the charity amounts to £1,000 (2020: £1,000).

The aggregate amount of trustee donations by trustees with restrictions to the charity amounts to nil (2020: £nil).

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 8)	Totals
	£	£	£
Grants and donations	2,538	-	2,538

6. GRANTS PAYABLE

	31.8.21	31.8.20
	£	£
Speculative Funding – Union Street	2,538	4,844
Foyer Project - Gillingham Methodist Church	-	2,250
C21st Project – Gravesend Methodist Church	-	35,000
	2,538	42,094

7. GOVERNANCE COSTS

	31.8.21	31.8.20
	£	£
Auditors' remuneration	4,860	3,000

8. SUPPORT COSTS

	Human resources	Other	Totals
	£	£	£
Other resources expended (note 9)	372,360	214,504	586,864
	372,360	214,504	586,864

9. OTHER RESOURCES EXPENDED

	31.8.21	31.8.20
	£	£
Trustees' expenses	9,057	25,496
Stipends, salaries, NIC and pension costs	363,303	370,006
District Assessment	146,868	109,673
Insurance, utilities, etc	33,165	44,407
Maintenance on manses	11,400	23,637
Telephone and travel	3,374	3,742
Depreciation of fixtures and fittings	259	259
Other expenditure	19,438	17,973
	586,864	595,193

10. TRUSTEES' REMUNERATION AND BENEFITS

Ministers who also serve as trustees of the charity received the following stipends for the year ending 31 August 2021: -

Rev Anthony Graff, Rev Bonni-Belle Pickard, Rev Robin Selmes, Deacon Elizabeth Harfleet, Rev Robert Zachar and Rev Naomi Oates all received the basic stipend of £25,549 (2020: £24,842). Employer's pensions contributions of £6,700 were paid by the charity for each minister named above (2020: £6,700).

Each minister named above also received a Com in ministry allowance of £169 for the year (2020: £165).

Bonni-Belle Pickard and Elizabeth Harfleet received a general allowance of £2,555 for the year (2020: £2,491).

None of the ministers named above received remuneration for being a trustee.

Lay workers who also serve as trustees received the following remuneration:-

	Gross salary	Employers pension
C Chare	£10,557	£633
L Rainer	£5,431	£ -
M Woodhouse	£25,523	£1,222

The lay employees listed above did not receive any remuneration for being a trustee.

The authority for the circuit to pay remuneration to its trustees is detailed in its governing document, The Methodist Church Act 1976.

Trustees' expenses

	31.8.21	31.8.20
	£	£
A total of 10 trustees had expenses reimbursed by the charity in the year. The aggregate amount of these expenses totalled £9,057 (2020: £25,496). These expenses covered reimbursement of travel, telephone, training, books, postage, computer and sundry expenses.	9,057	25,496

All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

11. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	290,549	288,775
Social security costs	22,560	23,258
Pension costs	50,194	57,973
	363,303	370,006

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Average number of employees	17	16

No employees received emoluments in excess of £60,000.

12. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits for Ministers and Deacons based on final pensionable pay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and Ministers and Deacons from 1 September 2019 were set at 26.9% and 9.3% of earnings respectively.

The Charity contributes a matching 6% of salary to a defined contribution scheme for the benefit of 5 of the lay employees. The pension contributions for the year are shown in Note 11.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST OR VALUATION			
At 1 September 2020	4,046,186	2,072	4,048,258
Additions	-	-	-
Disposals	-	-	-
Revaluations	100,736	-	100,736
At 31 August 2021	4,146,922	2,072	4,148,994
DEPRECIATION			
At 1 September 2020	-	1,309	1,309
Eliminated on disposal	-	-	-
Charge for year	-	259	259
At 31 August 2021	-	1,568	1,568
NET BOOK VALUE			
At 31 August 2021	4,146,922	504	4,147,426
At 31 August 2020	4,046,186	763	4,046,949

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Other debtors	13,258	1,250

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Other creditors	14,076	17,224
	14,076	17,224

16. RELATED PARTY TRANSACTIONS

The following Trustees were connected to other charities from whom the North Kent Methodist Circuit received Assessment income in the year:

		£
Deacon Elizabeth Harfleet	Trustee of the Brent Methodist Church	40,000
Lorna Wilson	Trustee of the Brent Methodist Church	40,000
Carol Waldock	Trustee of Gillingham Methodist Church	54,280
Paul Abel	Trustee of Gillingham Methodist Church	54,280
Mark Frost	Trustee of Gillingham Methodist Church	54,280
Michael Butler	Trustee of Gravesend Methodist Church	56,481

17. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	Transfers between funds	At 31.8.21
	£	£	£	£
Unrestricted funds				
General fund	4,097,153	(51,311)	242,455	4,288,297
Circuit Model Trust Fund	688,320	337,736	(242,455)	783,601
	4,785,473	286,425	-	5,071,898
Restricted funds				
Restricted fund	-	-	-	-
TOTAL FUNDS	4,785,473	286,425	-	5,071,898

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	534,220	(585,531)	-	(51,311)
Circuit Model Trust Fund	245,731	(8,731)	100,736	337,736
	779,951	(594,262)	100,736	286,425
Restricted funds				
Restricted fund	-	-	-	-
TOTAL FUNDS	779,951	(594,262)	100,736	286,425

NORTH KENT METHODIST CIRCUIT

England & Wales - Charity number 1134870

Accounts

REGISTERED CHARITY NUMBER: 1134870

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020 FOR NORTH KENT METHODIST CIRCUIT

NORTH KENT METHODIST CIRCUIT

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FOR THE YEAR ENDED 31 AUGUST 2020

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NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their report with the financial statements of the Charity for the year ended 31 August 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) 'Accounting and Reporting by Charities' effective from 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1134870

Principal address:
Union Street Methodist Church
20 Brewer Street
Maidstone
Kent
ME14 1RU

Telephone: 07444 335245

Email: northkentmethodistcircuit@gmail.com

Website: www.nkmethodists.org.uk

Solicitors:
Capsticks Solicitors LLP
1, St Georges Road
St Georges East
Wimbledon
London
SW19 4DR

Investment advisers:
Trustees for Methodist Church Purposes (TMCP)
Central Buildings
Oldham Street
Manchester
M1 1JQ

Auditors:
Ackland Webb
Chartered Certified Accountants
67 Canterbury Innovation Centre
University Road
Canterbury
Kent
CT2 7FG

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS
Trustees
Charity trustees

John Young MBE
Mavis Rye
Michael Butler
Marilyn Gurr
Alan Wood
Rev. Peter Daone
Brian Daniels CIPFA
Ian Angel
Peter Matthews
Dr Michael Woodhouse
Kathleen Gambell
Eileen Smith
Rev. Ronald Gareth West
Dr Derek Gallagher
Rev. William Prince
Rev. Anthony Graff
Rev. Margaret Mascall MA BA LRAM
Stephen Morgan
Brian Davies
Michael Read-Leah
Dr Michael Day
Patricia Robb
Derek Putman
David Hitch
Tunde Dipita-Williams
Jacqueline Trice
Rev. Velma Campbell
Barry Errington
Rosa Barnett
Sylvia Angel
Irene Shepherd
Shan Lythgoe
Lynn Rainer
Heather Morgan
Rachel Smith
Deacon Victor Downs
Anthony Brown
Ian Smith
Ann Pearce
Angela Rastall
Robert Hardy
Carol Waldock
Colin Waldock
Rev. Kan Yu
Glenis Davison
Janet Errington
Rev. Dr Bonni-Belle Pickard
Chris Chare
Roger Byard
Shuk Yin Lai
Ian Harris
Candy Jenkins
Lai Wah Cheung
Mark Frost
Sheila Sanderson
Susan Byard
Derek Jarvis
Katherine High
Paul Abel
Gillian Bratley
Rev. Robert Zachar
Linda Smith
Tracey Burch
Rev. Robin Selmes
Deacon Elizabeth Harfleet (appointed 1 Sept 2019)
Alan Fielder (appointed 1 Sept 2019)
Theresa Green (appointed 1 Sept 2019)
Alan Rainer (appointed 1 Sept 2019)
Lorna Wilson (appointed 1 Sept 2019)
Joyce Brown (appointed 1 Sept 2019)
Laurel Townend (appointed 1 Sept 2019)
Rev. Naomi Oates (appointed 1 Sept 2019)
Sin Fan Fu (appointed 1 Sept 2019)
Elaine Searle (appointed 1 Sept 2019)
Robert Hopkiss (appointed 1 Sept 2019)

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Ministers	Rev Bonni-Belle Pickard	Rev. Naomi Oates
	Rev. Robert Zachar	Rev Kan Yu
	Deacon Vic Downs	Rev Ronald Gareth West
	Rev Robin Selmes	Deacon Elizabeth Harfleet
	Rev Tony Graff	Rev. Velma Campbell
Circuit Stewards	Mr Alan Wood	Dr Bart Woodhouse
	Ms Claudette Bramble	Mrs Tracey Burch
	Mrs Gill Gray	
Circuit Treasurer	Mr Alan Wood	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by the Deed of Union (1932) and Methodist Church Act (1976) as amended 17 March 2011 and constitutes an unincorporated charity.

Induction and training of new Trustees

The Board of Trustees keeps the skill requirements for the Trustee Body under review. Training expenses are provided for new Trustees together with an induction pack comprising a copy of the governing trust deed, a copy of last year's annual report and accounts, copies of board minutes and a copy of the Charity Commission's guidance - "The essential Trustee"

Organisational structure

The day to day management of the charity is vested in the Circuit Meeting appointed in accordance with the Trust Deed. The Circuit meeting is composed of Trustees listed above.

Charity Circuit Meeting

Rev Bonni-Belle Pickard (Chair)
Alan Paul Wood (Treasurer)
Mrs Lynn Rainer (Secretary)

Associated Committee

The Circuit Meeting has empowered sub committees to deal with debate and to formulate resolutions to be taken to the Circuit Meeting. These committees also have limited authority given by the Circuit to take minor decisions. The Circuit meeting always has ultimate authority.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Methodist church is 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 of 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 Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Circuit's aims and objectives, and in planning future activities. The Charity seeks to support the work of churches within its remit and to that end has appointed new Ministers during the year and redeployed lay-workers and Deacons onto projects to support the poorest in our communities. The Circuit has provided grants and loans to help churches to set up facilities for the homeless and food banks. The Circuit funds training courses for volunteers to assist in their churches to help those in need get help and support. It will continue to do this in the following years with new projects in the pipeline.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In accordance with the Objectives and aims above, the Charity works to:

(a) Provide the staff and facilities to enable mission to reach the community and grow the Church family. The Church family provides mutual support to those within it;

(b) To provide support for organisations working in society to help the vulnerable where they need it e.g. Street Pastors working in towns late at night, organisations providing food and shelter for the homeless;

(c) Providing facilities and staff for groups to meet, run by the Church, for the elderly, mothers and very young children, youth groups e.g. Boys Brigade and Girls Brigade;

(d) Providing facilities for organisations not run by the church e.g. playgroups, advice centres, youth projects and groups for people with learning difficulties.

Investment performance

The main investment is in the properties held as manses. These are revalued at the end of each year. The current revaluation shows a surplus of £295,099.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Circuit aims

The aim of the North Kent Methodist Circuit is to empower the membership of the churches for witness and mission.

To achieve this over the next three years we hope to:

(a) Establish a discipleship programme in each church;
(b) Concentrate resources on building more congregations while also possessing fewer buildings;
(c) Encourage members to discern their gifts and provide training so that these may be utilised;
(d) Encourage each church to be more connected to their community;
(e) Encourage each church to deepen their life of prayer.

A review will take place each year to monitor the progress of these aims.

FINANCIAL REVIEW

North Kent Methodist Reserves Policy Statement - February 2016

Policy Statement

The policy statement agreed at the 2012 Circuit Meeting is continuing in place with 60% of reserves to facilitate Mission and Ministry and 40% to support buildings and other projects. Reserves continue to support a Deacon, Lay workers and establishing new church groups within the Circuit. The Circuit provides grants up to 25% of any project which must be approved by the Circuit Meeting.

Year ended 31 August 2020 Review

The Centre for the Homeless at Gravesend Church is now well established and a manager working 25 hours per week is now in place. She is part of the circuit staff and part funded by the Circuit; the remaining funding coming from grants and Gravesend Church. The facility allows homeless people to shower, wash clothing, have a meal and have access to materials to help them move to housing. The Church has raised £500,000 in funding to move to stage two of the project to redevelop other parts of the building for community use. The Centre has been noted as significant within the community by an award to the Centre Manager for the work of the centre during the Covid 19 pandemic by the local authority.

The main focus in the Dartford area has now moved to Ebbsfleet Green Village, one of five villages within the eventual Ebbsfleet City. A Manse was purchased at a cost of £585,000 and our Pioneer Minister has moved in. The house was purchased using the funds in reserve from the Sale of Rainham Chapel and the Sale of a house in Dartford. A growing house group of 20 adults and children meeting each Sunday has already been established in the new Manse and opportunities are being explored with the development corporation about running a Cafe supported by them and other community activities. The ongoing funding for our Pioneer Minister from September 2020 will be covered from the sale of a further Manse in Dartford the funds being held in the Circuit reserves.

The Circuit has been working with the former Wood Street Church and the community group already there to determine the future use of the building. The Community group is moving to another site as the lease could not be finalised. Wood Street is owned by the Methodist Church but worship no longer takes place there and the building will be sold in the next financial year.

The project for a full time youth worker at Gillingham Church has been in operation for three years, working with young people of both congregations on the site, one of which is the Chinese Methodist Church. The Youth Worker is supported by grants covering 5 years and a commitment from the circuit of £5,000 pa, and is part of the circuit staff.

During the year a group of young people from the Circuit (plus some from other Circuits) were sponsored from the Circuit to go to 3 Generate again. The visit included workshops on issues that affect them with relaxation and fun events.

Deacon Elizabeth Harfleet is now well established in the Church life of The Brent Church and Spital Street Church in Dartford. These churches have been involved with night shelters for the homeless as well as lunch clubs for the elderly and youth activities.

The project for a Chinese School to be held once a week on Sunday is now open to enable the young people Chinese congregation to learn languages and Chinese culture. This will be funded by the Chinese congregation with help from the Circuit of a grant of £3,000 a year for three years .

The circuit also employs three part time administration staff who help with finance, GDPR, Safeguarding, and property. All work 20hrs or less per week. The Circuit continually reviews the Ministerial Staff and lay workers as the cost forms the largest part of expenditure. Churches struggle with the level of assessment to pay for the budget of the Circuit and a new form of assessment was finally accepted in June 2018. The Circuit still draws on reserves to pay for Deacons and Lay workers involved in projects as the assessments cannot cover this.

2020 has had serious effect on the life and work of our Churches with Covid 19 lockdowns meaning Church buildings have had to close and many of the groups who use them have ceased to meet; though worship and many other church activities have continued online. Outreach work with the vulnerable and house bound has continued where possible. The loss of income to many Churches has meant they have not been able to provide assessment income to the Circuit. The shortfall has to be covered by drawing on the Circuit reserves.

FINANCIAL REVIEW
North Kent Methodist Reserves Policy Statement - February 2016
(continued)

Current Reserves (unrestricted) at 31 August 2020

Trustees for Methodist Church Purposes (TMCP)	£688,320
Central Finance Board (CFB)	£25,674
Current Account (Co-operative Bank)	£40,504
TOTAL	**£754,498**

Commitments

Lay Worker – Gillingham Youth Pastor	£5,000 per year for a further 2yrs (a)
Lay Worker – Gravesend Central Manager	£3,333 per year for a further 2yrs (a)
3 part time Teachers at Chinese School	£3,000 per year for 3yrs (a)
Pioneer Minister at Ebbsfeet	£37,000 per year for 5yrs (a)
Redundancy payments – set aside	£50,500
TOTAL	**£98,833**
Reserve Funds carried forward	**£655,665**

(a) Committed funds over next five years £210,666

Reserves policy

We believe the Circuit needs a reserve of £100,000 to keep for deficits or unexpected problems. Aims and objectives are as outlined in 2013-2014 statement accepted at 13th March 2014 Circuit meeting.
We have two houses which can be rented out, and manses are held as reserve capital should we not be able re-invite a Minister or obtain a replacement.

Principal funding sources
The principal source of funding is the Circuit Assessment paid by the individual churches within the Circuit. The Circuit Assessment is a means by which the Churches transfer funds from their General Church fund to the Circuit to maintain the Staff, other Circuit costs and the grants that the Circuit gives to individual projects across the Circuit. It is defined in the Constitutional Practice and Discipline of the Methodist Church. Other income is in the form of grants and investment income. The Circuit also acts as Managing Trustees in the sale or purchase of property - the Circuit does not own the property. Proceeds from sales are directed to the Trustees for Methodist Church Purposes (TMCP), who after deducting a levy to fund projects across the Connexion then put the residue into the Circuit's TMCP Trust Fund. The Circuit does not employ any professional fund raisers or organisations raising funds directly from members of the public.

Investment policy and objectives
Capital generated from the sale of redundant Churches or Manses is invested as trust funds with Trustees for Methodist Church Purposes (TMCP). Funds are used for the purposes of mission in support of the policy aims.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2016, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;

STATEMENT OF TRUSTEES' RESPONSIBILITIES
(continued)

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURES TO THE AUDITORS

In so far as the Trustees are aware at the time of approving the Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- The Trustees having made enquiries of the Board and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Board of Trustees on _____ and signed on its behalf by:

A Wood - Trustee

NORTH KENT METHODIST CIRCUIT

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT

Opinion
We have audited the financial statements of North Kent Methodist Circuit for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Practice.)

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2020 and of the Charity's net movement in funds, including the Charity's income and expenditure, for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NORTH KENT METHODIST CIRCUIT

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF NORTHKENT METHODIST CIRCUIT

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report, or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities set out on page six, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed auditor under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance bur is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilties. This description forms part of our auditor's report.

David Muggridge FCCA (Senior Statutory Auditor)
for and on behalf of Ackland Webb Limited
Chartered Certified Accountants and Statutory Auditor
67 Canterbury Innovation Centre
University Road
Canterbury
Kent CT2 7FG

Date: ……

NORTH KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	552,815	-	552,815	529,917
Investment income	3	1,780	-	1,780	1,047
Other incoming resources	4	154,874	-	154,874	41,535
Total incoming resources		709,469	-	709,469	572,499
RESOURCES EXPENDED					
Charitable activities	**5**				
Grants and donations		42,094	-	42,094	10,000
Governance costs	**7**	3,000	-	3,000	3,000
Other resources expended	8	595,193	-	595,193	575,624
Total resources expended		640,287	-	640,287	588,624
NET INCOMING RESOURCES		69,182	-	69,182	(16,125)
Other recognised gains/losses					
Revaluation of manses		295,099	-	295,099	121,464
Loss on disposal of freehold property		(42,784)	-	(42,784)	(22,931)
Church loans written off		(12,000)	-	(12,000)	-
		309,497	-	309,497	82,408
RECONCILIATION OF FUNDS					
Total funds brought forward		4,475,976	-	4,475,976	4,393,568
Transfers between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		4,785,473	-	4,785,473	4,475,976

NORTH KENT METHODIST CIRCUIT

BALANCE SHEET
AT 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
FIXED ASSETS					
Tangible assets	13	4,046,949	-	4,046,949	4,325,770
CURRENT ASSETS					
Cash at bank		754,498	-	754,498	149,301
Debtors	14	1,250	-	1,250	18,552
		755,748	-	755,748	167,853
CREDITORS					
Amounts falling due within one year	15	(17,224)	-	(17,224)	(17,647)
NET CURRENT ASSETS		738,524	-	738,524	150,206
TOTAL ASSETS LESS CURRENT LIABILITIES		4,785,473	-	4,785,473	4,475,976
NET ASSETS		4,785,473	-	4,785,473	4,475,976
FUNDS	17				
Unrestricted funds				4,785,473	4,475,976
Restricted funds				-	-
TOTAL FUNDS				4,785,473	4,475,976

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Alan Wood
Trustee

NORTH KENT METHODIST CIRCUIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	31.8.20 £	31.8.19 £
Cash flows from operating activities:			
Cash generated from operations	1	29,756	(337,580)
Net cash provided by (used in) operating activities		**29,756**	**(337,580)**
Cash flows from investing activities:			
Additions of tangible fixed assets		(692)	-
Disposals of tangible fixed assets		574,353	366,570
Net cash provided by (used in) investing activities		**573,661**	**366,570**
Cash flows from financing activities:			
Interest paid		-	(3,423)
Interest received		1,780	1,047
Loan repayments in year		-	-
(Increase)/decrease in stocks		-	-
Net cash provided by (used in) financing activities		**1,780**	**(2,376)**
Change in cash and cash equivalents in the reporting period		605,197	26,614
Cash and cash equivalents at the beginning of the reporting period		149,301	122,687
Cash and cash equivalents at the end of the reporting period		**754,498**	**149,301**

NORTH KENT METHODIST CIRCUIT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.20 £	31.8.19 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	309,497	82,408
Adjustments for:		
Revaluation of freehold properties	(295,099)	(121,464)
Depreciation charges	259	120
Interest paid	-	3,423
Interest received	(1,780)	(1,047)
Dividends received	-	-
Decrease/(increase) in debtors	17,302	(1,241)
(Decrease)/increase in creditors	(423)	(299,779)
Net cash provided by (used in) operating activities	**29,756**	**(337,580)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Accounting framework
The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK General Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 25% straight line

Property values
Legal title of freehold property is held by the Trustees for Methodist Church Purposes as custodian trustee. In accordance with Charity Commission guidance, these are recognised on the balance sheet of the North Kent Methodist Circuit.

Freehold property is revalued annually at the insurer's valuation.

Taxation
The Charity is exempt from tax on its charitable activities.

Pensions
All Methodist Ministers in the Circuit are members of the Methodist Ministers' Pension Scheme, which is a defined benefit scheme. The Charity is unable to identify its share of the underlying assets and liabilities of the scheme and therefore contributions are accounted for as if it were a defined contribution scheme. Contributions are therefore charged in the accounts as they become payable in accordance with the rules of the scheme.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.8.20	31.8.19
	£	£
Assessment or share	466,080	440,725
Grants	86,735	89,192
	552,815	529,917

Grants received, included in the above, are as follows:

	31.8.20	31.8.19
	£	£
Grants received from Methodism	58,706	68,966
Non-Methodist grants	28,029	20,226
	86,735	89,192

3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Interest and investment income	1,780	1,047

4. OTHER INCOMING RESOURCES

	31.8.20	31.8.19
	£	£
Rents received (net of costs)	3,702	12,644
Collections and donations	4,406	20,815
Transfers from MCF	146,766	8,076
	154,874	41,535

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 8)	Totals
	£	£	£
Grants and donations	42,094	-	42,094

6. GRANTS PAYABLE

	31.8.20	31.8.19
	£	£
New windows – St Williams	-	5,000
3Generate	-	2,147
Speculative Funding – Union Street	4,844	3,906
Foyer Project - Gillingham Methodist Church	2,250	-
C21st Project – Gravesend Methodist Church	35,000	-
Adjustment to prior years	-	(250)
	42,094	10,803

7. GOVERNANCE COSTS

	31.8.20	31.8.19
	£	£
Auditors' remuneration	3,000	3,000

8. SUPPORT COSTS

	Human resources	Other	Totals
	£	£	£
Other resources expended (note 9)	395,502	199,691	595,193
Grants and donations	-	-	-
	395,502	199,691	595,193

9. OTHER RESOURCES EXPENDED

	31.8.20	31.8.19
	£	£
Trustees' expenses	25,496	24,532
Stipends, salaries, NIC and pension costs	370,006	340,295
District Assessment	109,673	105,939
Insurance, utilities, etc	44,407	40,703
Maintenance on manses	23,637	25,002
Telephone and travel	3,742	3,770
Depreciation of fixtures and fittings	259	120
Other expenditure	17,973	34,460
	595,193	574,821

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

	31.8.20	31.8.19
	£	£
Trustees' expenses (including travel, telephone and other expenses)	25,496	24,532

Trustees' expenses are largely made up of costs incurred by Ministers and some Lay workers in the course of their work. All Ministers and some Lay workers are required to be Trustees of the Charity by the Constitution of the Circuit Meeting laid down by the Methodist Church.

11. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	288,775	262,104
Social security costs	23,258	21,357
Pension costs	57,973	56,834
Wages and salaries	370,006	340,295

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Full time equivalent	16	13

No employees received emoluments in excess of £60,000.

12. PENSION COMMITMENTS

The Charity participates in a pension scheme providing benefits based on final pensionable ay. The assets of the scheme are held separately from those of the Charity, being invested with the Methodist Ministers' Pension Scheme.

The pension charge for the year is shown in note 11. The contributions of the Charity and employees from 1 September 2019 were set at 26.9% and 9.3% of earnings respectively.

13. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Totals
	£	£	£
COST OR VALUATION			
At 1 September 2019	4,325,440	2,695	4,328,135
Additions	-	692	692
Disposals	(574,353)	(1,315)	(575,668)
Revaluations	295,099	-	295,099
At 31 August 2020	4,046,186	2,072	4,048,258
DEPRECIATION			
At 1 September 2019	-	2,365	2,365
Eliminated on disposal	-	(1,315)	(1,315)
Charge for year	-	259	259
At 31 August 2020	-	1,309	1,309
NET BOOK VALUE			
At 31 August 2020	4,046,186	763	4,046,949
At 31 August 2019	4,570,546	450	4,570,996

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Other debtors	1,250	18,552

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Other creditors	17,224	17,647
	17,224	17,647

16. RELATED PARTY TRANSACTIONS

The following Trustees were connected to other charities from whom the North Kent Methodist Circuit received Assessment income in the year:

		£
Deacon Elizabeth Harfleet Gillian Bratley Lorna Wilson	Trustees of the Brent Methodist Church	40,000
Carol Waldock Paul Abel Mark Frost	Trustees of Gillingham Methodist Church	62,034
Michael Butler	Trustee of Gravesend Methodist Church	56,481

17. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	4,411,801	(48,283)	(266,365)	4,097,153
Circuit Model Trust Fund	64,175	357,780	266,365	688,320
	4,475976	309,497	-	4,785,473
Restricted funds				
Restricted fund	-	-	-	-
TOTAL FUNDS	4,475,976	309,497	-	4,785,473

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	561,327	(597,610)	(12,000)	(48,283)
Circuit Model Trust Fund	148,142	(42,677)	252,315	357,780
	709,469	(640,287)	240,315	309,497
Restricted funds				
Restricted fund	-	-	-	-
TOTAL FUNDS	709,469	(640,287)	240,315	309,497