

POOLE BAY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st AUGUST 2022

POOLE BAY METHODIST CIRCUIT

ACCRUALS ACCOUNTS
2021-22

For the year ended 31 August 2022



Part of the Southampton District (26/09)

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Introduction

The Poole Bay Methodist Circuit was formed on 1st September 2014 from the joining together of the former Bournemouth and Poole & Swanage Circuits. The Circuit originally consisted of 12 Churches located in South Dorset spanning from Swanage to Southbourne, which operated under 9 Church Trustee bodies. With the closure of Wareham Church in June 2019 the Circuit now consists of 10 active Churches (exc. St Georges).

Aims and Organisation

The mission of the Circuit is to encourage, facilitate, enable and resource the local Churches to be a Christian discipleship movement within their local communities and in the power of the Holy Spirit to spread God's message of love through action and word.

Review of the year

Income trends

Circuit income was primarily drawn from the Assessments of £316,937 paid by the Circuit Churches, which were kept the same as the previous year of £316,936.

Rental income, which relates to the rental of unoccupied manses of £46,365, was £75 higher than the last year amount of £46,290. One of the manses was unoccupied for 5 months between tenancies.

The total income for the Circuit for the year ended 31st August 2022 of £369,977 compared with last year of £368,665, an increase of £1,312 was mainly due to an increase in bank interest received due to higher interest rates.

Expenditure trends

Total annual stipends & salary costs of £241,264 during the period were £12,839 lower than the previous year costs of £254,103. There were 5 full time Ministers and 1 part-time Minister compared to 6 Ministers last year and the part-time pastoral assistance left in December 2021.

During the year, the Circuit contributed a total of £127,844 (£121,185 previous year) to the Southampton Methodist District, District Methodist Advanced Fund and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The Circuit contributed the sum of £26,100 to the Methodist Reserve Pension Fund.

Sale of Fixed Assets

There were no manses sold during the period. The sale of Wareham Church has been delayed due to pending Council planning decisions on nutrient policies. The Trustees agreed the Wimborne Road manse was to be sold.

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Fund balances

As at 31st August 2022 the net current assets of the Circuit were £1,809,359 of which £1,456,081 were unrestricted (exc. designated funds), giving 36 months of cover for total expenditure at current expenditure levels.

Activities

September 2021 to 31 August 2022

The connexional year started with a presentation by the ministry team on the Gather, Grow, Go initiative at the September 2021 circuit meeting.

A Circuit where Local Churches and all people are welcome to GATHER safely, be accompanied and encouraged to GROW in their Spirituality and understanding of God's love and equipped to GO out to reveal God's Kingdom.

Each church considered how best to look to reach out to their local community and encourage a wider membership worshipping together. There was also a refocus on the Circuit's intergenerational aims in the churches and a renewed look to expand the children's ministry.

The Welcome Inn Café opened at Victoria Park during mid-May 2022 which has encouraged people into the church and has seen a lot of families starting to come along.

Church life has been busy with increased activities and events held by the churches. Upton's pre-school held four Daisy Chain sessions in the summer for families and children with special needs. Kinson started a new Toddler group. The Circuit Youth Group started to meet at the Spire.

St Georges is now solely used by the Foodbank who help those in the community in need of their services. Faithworks Wessex continued to work out of Winton Church to support addiction and poverty for those people in Bournemouth, and Poole.

As per previous years, the Circuit has been able to finance two Deacons to work with the local communities in Bournemouth and Poole.

For the second year, the Circuit was not matched with a new minister which has continued to cause challenges for the ministry team. To assist them in their ministry this year a retired minister has re-joined part-time and a lay pastor has also given his time to help.

To help further support the ministry team, Winton Church proposed and started the streaming of live services to the Bournemouth churches which has been positively received and is expanding to other churches in the Circuit.

To assist churches as they face managing their individual finances after a couple years of restrictions and uncertainty relating to the coronavirus pandemic it was agreed the 2021-2022 church assessments would remain unchanged from the previous year.

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Plans for 2022/23

New membership classes about the Methodist Way of Life – Worship, Learning and Caring, Service and Evangelism, are to take place across churches in Bournemouth and Poole and some fellowship groups will be introduced.

The Trustees continue to recognise the need to regularly review the Circuit's structure and resources with the aim to provide future stability for the Circuit and its Churches and the need to monitor the finances of its Churches which will affect the future income of the Circuit.

- Meeting in groups is vital to offer support and social contact.
- Be wise with resources – people, skills, money.
- Repurposing of buildings which can be difficult to maintain and not always essential for worship.
- Working with others is the only way forward – Circuit, ecumenical partners, partners in mission.
- Become a hybrid church using Zoom, streamed services, recorded services and face to face worship to include everyone.
- Focus on the younger generation.

The safeguarding training requirements of individuals will continue to be monitored on a regular basis throughout 2022/23.

The Circuit Leadership team are exploring employing lay church workers to work with the ministry team.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31st August 2022 have been prepared under the Charities Act 2011 in accordance with the 2019 version of Accounting and Reporting by Charities; Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 - the Charities SORP (FRS102).

Full name of charity: Poole Bay Methodist Circuit

Registration Charity Number :1136518

Date of registration; 22nd June 2010

Main contact address: The Circuit Office, c/o Winton Methodist Church, Heron Court Road, Bournemouth, BH9 1DE.

The members of the Poole Bay Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, Ministers and representatives appointed by the local Churches.

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Circuit Ministers and Officers

Active Circuit Ministers *Rev Tony Cavanagh (Superintendent)*

Rev Roberto Viana

Rev Karen James

Deacon Suzie Viana

Deacon Gill Judge

Rev Chris Moreton

Circuit Officers

Mr Brian Tucknott

Mrs Valerie Wells

Mr Terry Fish

Mr Keshento Burbidge

Ms Naomi Shrimpton

Dr Julian Tawn

Mr Andrew Goodwin

Circuit Office Staff

Michelle Dobson, Office Administrator

Louise Tidd, Finance Administrator

Karen Price, Property Administrator

Carol Bendinelli, Pastoral Worker (left December 2021)

Investment Bankers

Central Finance Board of the Methodist Church

Trustees for the Methodist Church Purposes

Auditor

PKF Francis Clark

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Circuit Trustees who served during the period 1 Sept 2021 to 31 August 2022 (with start and end dates, where applicable)

Ministers	Elected	Resigned
Rev Tony Cavanagh (Superintendent)	01.09.2015	
Rev Roberto Viana	01.09.2015	
Deacon Suzie Viana	01.09.2015	
Rev Karen James	01.09.2019	
Deacon Gill Judge	01.09.2020	

Circuit Stewards

Mr Brian Tucknott	01.09.2015
Mr Andrew Goodwin	12.06.2019
Dr Julian Tawn	03.12.2019
Mr Keshento Burbidge	15.09.2020
Ms Naomi Shrimpton	15.09.2020

Circuit Safeguarding Officer

Rev Karen James	10.04.2020
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Circuit Meeting Secretary

Mrs Valerie Wells	13.03.2018
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Local Preachers Secretary

Mr Terry Fish	15.09.2020
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<u>Circuit Church Representatives</u>	Elected	Resigned
Bournemouth		
Mrs Lesley Fernand	17.10.2017	
Mr Tony Fernand	01.09.2017	
Mrs Pat Goodhall	17.10.2017	
Mr Alan McCoy	01.09.2017	
Mrs Ros Murray	01.09.2017	
Mr Ian Underwood	17.10.2017	
Mrs Anita Hazell	23.05.2019	
Mrs Kate Greaves	03.12.2019	30.08.2020
Broadstone		
Mrs Edwina Gould	11.06.2019	
Mrs Alison Sclater	01.04.2018	
Mrs Joan Jackson	11.06.2019	
Mrs Judith Hewins	01.09.2015	
Kinson		
Mr Mike Glassey	01.09.2015	
Mrs Ann Hughes	01.09.2015	
Mr David Pollington (deceased)	01.09.2015	26.04.2022
Lytchett Matravers		
Mr Clive Allen	08.09.2015	
Mrs Sheilah Goddard	08.09.2015	
Mrs Tina Smith	12.06.2018	

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Poole

	Elected	Resigned
Mr Peter Smith	01.09.2015	14.06.2022
Mr John Beasley	12.04.2020	
Ms Denise Gibbs	12.06.2018	
Mr Richard Baker	14.06.2022	

Swanage

Mr Robert Taylor	01.09.2016	
Mrs Annie Fellows	22.10.2020	

Upton

Mrs Christine Snape	01.09.2017	
Mrs Katrin Harwood	01.09.2015	
Mrs Sue McCormick	28.04.2016	
Mrs Moira Thompson	14.05.2019	

Wool

Mr Christopher Melhuish	01.09.2015	
Mrs Eileen Osgood	01.09.2015	
Mr Danny Plews	01.09.2015	

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Aims and Organisation

Charity objective is to act as a Resource provider within the area around Bournemouth, Poole and Purbeck District for the Methodist Church.

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

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

Activities

The organisation and resourcing of regular public acts of worship open to members of the Church and non members alike.

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

The large majority of the charity's Trustees take on their responsibility on a voluntary basis. Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewardships and Local Preachers Trainer.

Public Benefit

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

Structure, Governance and Management.

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

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

Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers Meeting and the Circuit Finance Group.

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Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet "The role of a Trustee in the Methodist Church" available to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Circuit Meeting are Trustees of the Poole Bay Methodist Circuit. The membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers and Circuit's Stewards are ex officio members of the Circuit Meeting. The Poole Bay Methodist Circuit has further agreed that the Circuit Safeguarding Officer and Local Preacher's secretary are also members and that if possible, each Church can provide 4 representatives, elected from those Churches.

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Circuit should run, and the Methodist Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

The remuneration for the Circuit's Ministers is set by Methodist Conference each year. Lay employee's remuneration is discussed by the Circuit Finance Group and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Circuit is part of the Southampton District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the Circuit:- Broadstone, Kinson, Lytchett Matravers, Poole Town, St George's, Swanage, Trinity, Upton, Victoria Park, Winton and Wool.

The four Churches of St George's, Trinity, Victoria Park and Winton, operate under one governance structure of the Bournemouth Methodists.

Please refer to the following notes to the accounts: 17. Related Parties Transactions on page 28.

Risk Management

The major risks have been identified and recorded by the Circuit Office Team and have been reviewed by the Circuit's Trustees.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget to detect trends as part of the Circuit's risk management process to avoid unforeseen calls on reserves.

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Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Poole Bay Methodist Circuit is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Churches. The Poole Bay Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The reserves Policy for the Circuit is to hold in its General Fund a minimum sum equivalent to 6 month's budgeted expenditure i.e. £261,160 (22/23 budget), in line with the Methodist Church of Great Britain and as recommended by the Southampton District.

The Trustees consider this sufficient to meet any unforeseen time of major expenditure in the short term and for funding planned activities in the event of any inability to raise in the short term and for

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funding planned activities in the event of any inability to raise the full Circuit Assessment from Churches. The net current assets in the general fund balance at 31st August 2022 were £790,000 (inc. Eva D. Clark).

During the period other funds also held and not included in unrestricted free reserves are:

Property Fund

A property fund of £6,867,000 has been established, equivalent to the value of the Circuit manses held within fixed assets. The manses were valued at market value as at 31st August 2022 (see page 25).

Circuit Model Trust

Circuit Model Trust monies are unrestricted and can be used for a variety of purposes. The Trust is held by the Trustees for the Methodist Church Purposes (TMCP) as custodian trustees. Closing Balances at 31st August 2022 of £666,081.

Designated Funds

Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the project for which the funds were designated.

The Circuit holds designated funds to be held to cover the costs for Education & Youth, Equipment, Mission & Outreach, Training, Ministers, Lay Employees and Manse repairs.

The closing balance of designated funds as at 31st August 2022 was £346,721.

Rev Robert Ferguson Trust

The Rev Robert Ferguson Trust is a restricted fund. It is a legacy left to the Circuit for the support of retired Methodist Ministers. The closing balance was £2,181.

Food Bank

The Food Bank monies were donated by the Church members for the specific funding of the Food Bank that operates from our Church in Boscombe. The closing balance was £3,395.

Benevolent

The Benevolent Fund is a donation from the family of a past member to be used at the discretion of the Superintendent Minister, for those in need. The balance was £666.

Various Studland Bequests

An endowment fund bequeathed to the Circuit or it's Churches that have since closed. The use of interest is unrestricted. The Market Value at 31st August 2022 was £1,702.

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Ford Trust

An endowment fund bequeathed to the Circuit or it's Churches that have since closed. The use of the interest is unrestricted. The Market Value at 31st August 2022 was £840.

Wareham Bequest

A fixed interest fund bequeathed to Wareham Church and transferred to the Circuit on closure of the Church. The use of the fund is unrestricted and both capital and interest can be withdrawn. The Market Value at 31st August 2022 was £238.

The Circuit Model Trust and designated funds are part of the unrestricted funds which the Trustees retain for circuit activities, without restricting and committing the funds legally.

Trustee Responsibilities

The law applicable to charities in England and Wales required the Trustees of Poole Bay Methodist to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church and the Charities Act 2011. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware;
and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

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We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting period beginning on or after 1st January 2019.

The Trustees approved this report on 7th March 2023. The report was signed on their behalf by

As signed by A Cavanagh

Rev'd Tony Cavanagh
Superintendent and Chair of the Circuit Meeting

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £	Total 2020-21 £
Income and Endowments from:								
Donations and legacies	4	110					110	440
Income from monetary investments	5	3,900	2,303		7	15	6,225	3,996
Assessments on Churches	6	316,937					316,937	316,936
Other Charitable Income	7	46,581			124		46,705	47,293
Total income		367,528	2,303	-	131	15	369,977	368,665
Expenditure on:								
Donations	8	838		150			988	73,302
Salaries, NIC & Pension costs	9	136,957		104,307			241,264	254,103
Property maintenance & other costs		4,378		18,969			23,347	27,792
Expenditure on other Methodist Property		-					-	66,270
Office expenses		3,967					3,967	4,660
Telephone and Travel		11,820		2,600			14,420	11,807
Insurance, Utilities etc.		33,060		2,531			35,591	32,555
District Assessment & Levy		7,788		4,872			12,660	16,236
Methodist Church Fund		39,444		24,660			64,104	85,056
Contributions to District Advance Fund		-	51,080				51,080	19,893
Contributions to Methodist Pension Reserve Fund		26,100					26,100	-
Professional fees	9	8,160					8,160	7,920
Other outgoings		4,468	1,086	581	575	8	6,718	8,228
Total charitable expenditure		276,980	52,166	158,670	575	8	488,399	607,822
Net income/(expenditure)		90,548	-49,863	-158,670	-444	7	-118,422	-239,157
Transfers between funds	15	-93,575	-35,790	129,365	-		-	-100
Other recognised losses/gains:	11					-41	-41	-5
Gains on revaluation of fixed assets	10	689,000					689,000	536,000
Net movement in funds		685,973	-85,653	-29,305	-444	-34	570,537	296,738
Total funds brought forward		6,971,027	751,734	376,026	6,686	2,814	8,108,287	7,811,549
Total funds carried forward		7,657,000	666,081	346,721	6,242	2,780	8,678,824	8,108,287

* 2021 SOFA is shown in the notes to the accounts on page 21.

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Balance Sheet as at 31 August 2022

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Fixed Assets								
Land & Buildings	10	6,867,000					6,867,000	6,178,000
Investments	11	0				2,465	2,465	2,506
Total fixed assets		6,867,000	0	0	0	2,465	6,869,465	6,180,506
Current Assets								
Debtors and Prepayments	12	100,748		291			101,039	103,616
Cash at Bank and in hand		58,539		0	4,980		63,519	77,507
Trustees for Methodist Church Purposes deposits		5,187	666,081	0	1,262	315	672,845	859,667
Central Finance Board Deposits		634,833		346,902			981,735	902,477
Total current assets		799,307	666,081	347,193	6,242	315	1,819,138	1,943,267
Current Liabilities								
Creditors and Accruals (due in under 1 yr)	13	9,307		472	0		9,779	15,486
Total current liabilities		9,307	0	472	0	0	9,779	15,486
Net current assets		790,000	666,081	346,721	6,242	315	1,809,359	1,927,781
Total assets less current liabilities		7,657,000	666,081	346,721	6,242	2,780	8,678,824	8,108,287
Net assets		7,657,000	666,081	346,721	6,242	2,780	8,678,824	8,108,287
Funds of the Circuit								
Unrestricted funds	15	7,657,000	666,081	346,721			8,669,802	8,098,787
Restricted funds					6,242		6,242	6,686
Endowment funds						2,780	2,780	2,814
Total Funds		7,657,000	666,081	346,721	6,242	2,780	8,678,824	8,108,287

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Poole Bay Circuit

Circuit No 26 09

Statement of cashflow		2022	2021
	Note	£	£
Cash flow from operating activities	16	-127,777	-230,316
Interest received		<u>6,225</u>	<u>3,996</u>
Net cash flow from operating activities		<u>-121,552</u>	<u>-226,320</u>
Cash flow from investing activities		<u>0</u>	<u>644,500</u>
Cash flow from financing activities		<u>0</u>	<u>0</u>
Net (decrease)/ increase in cash and cash equivalents		-121,552	418,180
Cash and cash equivalents at 01/09		<u>1,839,651</u>	<u>1,421,471</u>
Cash and cash equivalents at 31/08		<u>1,718,099</u>	<u>1,839,651</u>
Cash at bank and in hand		1,045,254	979,984
Short term deposits		672,845	859,667
Cash and cash equivalents at 31/08		<u>1,718,099</u>	<u>1,839,651</u>

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Notes to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

Poole Bay Methodist Circuit is a registered charity, registration number 1136518, registered in the United Kingdom. The address of the charity is given in the trustees' report on page 4 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees Annual Report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Public benefit entity

The Poole Bay Circuit meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes below.

3. Accounting policies

Basis

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

The financial statements have been prepared on a going concern basis. The Trustees have considered the uncertainty caused in the current year by the coronavirus pandemic restrictions which started in March 2020 and continued until they were finally lifted in July 2021 and how this along with the increase in energy and other running costs will impact on the charity's operations and finances in the short to medium term. In the opinion of the Trustees, with proactively managing cash-flow the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £Sterling, rounded to the nearest pound.

FRS102 SORP2019

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

Income recognition

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

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sufficient reliability. Assessment income received from Churches is also included on this basis. No attempt is made to measure the value of services donated by volunteers.

Expenditure

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

Donations

Donations made by the Circuit are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Circuit

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

The freehold property is shown in the accounts at the current market values. All properties are owned by the Methodist Church of Great Britain. The Circuit Trustees are the Managing Trustees. In adherence to Methodist regulations, each property is surveyed by a qualified surveyor every five years and property inspections are carried out by the Circuit. The results of these surveys form the basis of the planning and budgeting for remedial works along with regulatory requirements such as boiler inspections and electrical testing.

During 2019/20 there was an accounting policy change to the method used to value the manse properties from insurance valuation to the use of market values. The market values are reviewed annually to reflect the current market.

Investment Properties

Investment properties – no property is currently deemed to not be held for the long-term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid. The liquid funds of bank balances and deposit account balances are shown at realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Circuit. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Loans

Concessionary loans include those receivable from/ made to third parties which are interest free or below market rates and are made to advance charitable purposes. All loans are measured at cost, less impairment.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the Church. For simplicity, however, when dealing with National Insurance contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Lay employees, however, are contractually employees and have the option of joining The Pensions Trust. This is a defined contribution scheme. The Connexion accounts for MMPS and shows the figures in the annual Methodist Church of Great Britain accounts.

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £	Total 2019-20 £
Income and Endowments from:								
Donations and legacies	4	440					440	-
Income from monetary investments	5	1,260	2,722		4	10	3,996	11,440
Assessments on Churches	6	316,936					316,936	406,977
Other Charitable Income	7	46,694			599		47,293	58,957
Total income		365,330	2,722	-	603	10	368,665	477,374
Expenditure on:								
Donations	8	73,302					73,302	78,049
Salaries, NIC & Pension costs	9	144,058		110,045			254,103	321,213
Property maintenance & other costs		4,526		23,266			27,792	46,361
Expenditure on other Methodist Property		66,270					66,270	18,421
Loss on disposal of fixed asset							-	184,513
Office expenses		4,375		285			4,660	4,704
Telephone and Travel		9,375		2,432			11,807	19,385
Insurance, Utilities etc.		29,632		2,923			32,555	32,546
District Assessment & Levy		9,096		7,140			16,236	10,612
Methodist Church Fund		47,628		37,428			85,056	97,260
Contributions to District Advance Fund		-	19,893				19,893	31,906
Professional fees	9	7,920					7,920	8,295
Other outgoings		5,318	874	1,451	579	6	8,228	13,329
Total charitable expenditure		401,500	20,767	184,970	579	6	607,822	866,594
Net income/(expenditure)		-36,170	-18,045	-184,970	24	4	-239,157	-389,220
Transfers between funds		-664,881	538,230	126,551	-		-100	-
Other recognised losses:	11					-5	-5	3
Gains on revaluation of fixed assets		536,000					536,000	2,957,316
Net movement in funds		-165,051	520,185	-58,419	24	-1	296,738	2,568,099
Total funds brought forward		7,136,078	231,549	434,445	6,662	2,815	7,811,549	5,243,450
Total funds carried forward		6,971,027	751,734	376,026	6,686	2,814	8,108,287	7,811,549

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Donations	110				110	440
Total	110	-	-	-	110	440

5. Income from monetary investments	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Central Finance Board CFB	3,870				3,870	1,243
TMCP	24	2,303	7	15	2,349	2,753
CAF	6				6	0
Total	3,900	2,303	7	15	6,225	3,996

6. Assessments on Churches	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Bournemouth Methodists	102,017				102,017	102,017
Broadstone	56,360				56,360	56,360
Kinson	26,479				26,479	26,478
Lytchett Matravers	7,257				7,257	7,257
Poole	67,232				67,232	67,232
Swanage	31,307				31,307	31,307
Upton	19,469				19,469	19,469
Wool	6,816				6,816	6,816
Total	316,937	-	-	-	316,937	316,936

Note: Bournemouth Methodists include: St George's, Trinity, Victoria Park and Winton churches

7. Other Charitable Income	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Lettings (Fernside Road)	18,600				18,600	17,400
Lettings (Headswell Avenue)	18,000				18,000	12,150
Lettings (Wimborne Road) tenancy ended March 2022	9,765				9,765	16,740
Transfer of assets from Wareham Church	0				0	99
Other	216		124		340	904
Total	46,581	-	124	-	46,705	47,293

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

8 Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Donations to Circuit Churches:-						
Poole Methodists	388				388	43,114
Bournemouth Methodists	0				0	15,206
Broadstone	0				0	9,636
Swanage	600				600	2,933
Kinson	0				0	1,039
Upton	0				0	1,024
Donation to External Organisation (Shine)	0				0	350
Total	988	0	0	0	988	73,302

Poole Methodists received small grants of £150 (Gather, Grow & Go training) and £238 (Playtime National Conference). Swanage received a small grant of £600 towards IT equipment.

Last year, donations of £72,952 were paid to churches to cover the loss of rental income & café takings (Broadstone only) due to the coronavirus pandemic.

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

9. Salaries & Associated Costs

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs & apprenticeships levy
Pension costs
Administration costs

Total staff costs

Stipends
Stipends - housing/living allowance

Total (Inc. stipends)

	2022	2021
	Total	Total
	£	£
£	31,528	37,839
£	705	1,015
£	1,341	1,342
£	1,607	1,665
£	35,181	41,861
£	195,083	212,242
£	11,000	0
£	241,264	254,103

Stipend salaries relate to the employees of the central Methodist and costs are recharged to Poole Bay Circuit. No employees earn in excess of £60,000.

Average number of lay employees employed during the year were:

Average Full Time Equivalent (FTE) number of lay employees employed during the year were:

Average number of Ministers stationed during the year were:

3	3
1.1	1.5
6	6

Payment to Trustees

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting. Trustees are also authorised to purchase items for the Church's use and were reimbursed the cost of those items.

This year	Last year
£ 12,298	9,721

Number of trustees who were paid expenses

6	8
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Nature of the expenses : Mileage, Telephone & Business Expenses incurred by Ministers and Stewards and the cost of small tokens to Circuit Stewards and Ministers.

Water & sewage bills - Palmer Road

£ 1,697	0
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Total amount paid

£ 13,995	9,721
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Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other professional fees (eg: advice, accountancy services)

£ 7,560	6,870
£ 600	1,050

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

10. Tangible Fixed Assets

Cost or valuation

	Manse £	Other non investment land and buildings £	Total £
Balance brought forward	6,178,000		6,178,000
Additions			
Revaluations (+/-)	689,000		689,000
Disposals (-)			
Transfers * (+/-)			
Balance carried forward	6,867,000	-	6,867,000

Net book value

Brought forward	6,178,000	-	6,178,000
Carried forward	6,867,000	-	6,867,000

The Manse properties have been revalued at Market Value on 31st August 2022 based on Zoopla estimates as at 7 February 2023.

If the Manse properties had continue to be revalued on 31st August 2022 based on the insurance valuations of £3,986,220 provided by Methodist Insurance in November 2022 the total valuation would have been £2,880,780 lower than by using market values.

11. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with Charity Law and Methodist Law and policy as determined by the Methodist Conference.

Analysis of investment movements

	This year £	Previous year £
Other investments	2,506	2,511
Change in investment values	£	£
Carrying (market) value at beginning of year	2,506	2,511
Add: additions to investments at cost	0	0
Less: disposals at carrying value		
Net: (loss)/gain on revaluation	-41	-5
Carrying (market) value at end of year	2,465	2,506

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

12. Analysis of current assets

Debtors and prepayments

	This year £	Last year £
Prepayments	18,773	16,418
Accrued income - Poole Methodists Assessment for period June to August 2022	16,832	0
Other debtors	0	217
Other church debtors	29	1,976
Other church debtors (see note 17)	65,405	85,005
Total debtors and prepayments	101,039	103,616

Disclosure of debtors recoverable in more than 1 year (included in other debtors above)

Other debtors - 5 year interest free loan to Poole Methodists (extended by 1 year to August 2026)	48,000	48,000
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Analysis of cash at bank

Bank balance held in CAF Current Account	60,538	73,479
Bank balance held in CFB Ops and Reserves	981,735	902,477
Bank balance held in TMCP Funds - Poole Bay	610,785	797,727
Bank balance held in TMCP Fund - Poole Bay Reserves	55,296	55,195
Bank balance held in TMCP Fund - Robert Ferguson Trust	1,262	1,260
Bank balance held in TMCP Fund - Studland	81	77
Bank balance held in TMCP Fund - Fords' Trusts	230	228
Bank balance held in TMCP Fund - Legacy Wareham	4	3
Bank balance held in TMCP Fund - E D Clarke	5,187	5,177
Cash held - Minister Imprest	363	964
Cash held - Foodbank	228	188
Other Accounts held by Internal Organisations	2,390	2,876
Total Cash and Bank	1,718,099	1,839,651

13. Analysis of current liabilities and long term creditors

Sundry Creditors	9,551	9,610
Church Creditors - Covid donations	0	2,050
Other Church Creditors	228	3,541
Other Creditors (External Organisations)	0	285
Total Creditor and Accruals	9,779	15,486

14. Capital commitments and contingent liabilities

At the 31st August 2022 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31st August 2022.

POOLE BAY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st AUGUST 2022

15. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of the fund
General	787,850	367,504	-276,965	-93,575		784,814	General Mission
Eva Doris Clark	5,177	24	-15			5,186	From Corfe Mullen - general mission
Property	6,178,000			0	689,000	6,867,000	Provision of Manses for Minister use
Poole Bay Model Trust Fund	751,734	2,303	-52,166	-35,790		666,081	Mission
Mission funds (designated)	8,415					8,415	Mission
Education & Youth Fund (designated)	3,651		0			3,651	Education & Youth
Equipment (designated)	4,252		0	500		4,752	Provision of Equipment
Mission & Outreach (designated)	41,752					41,752	Various mission & outreach projects
Ministers removal (designated)	-5,831			3,400		-2,431	To assist ministers when moving
Deacons Fund (designated)	205,650		-99,694	5,790		111,746	To cover future Deacons costs
Lay Employee Fund (designated)	32,791		-39,857	68,075		61,009	To cover Lay employee costs
Manse Repairs (designated)	86,822		-18,969	48,500		116,353	To cover manse repair costs
Training (designated)	-1,476		-150	3,100		1,474	Training
Totals	8,098,787	369,831	-487,816	0	689,000	8,669,802	

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of the fund
Rev. Robert Ferguson Trust	2,179	7	-5			2,181	To support retired Ministers
Int. Org. Food Bank	3,841	124	-570			3,395	Internal Org. Provide food to those in poverty
Benevolent	666					666	For use at Superintendent's discretion for those in need
Totals	6,686	131	-575	0	0	6,242	

Endowment Funds

Endowment name	How the Capital is invested	Current Value	Annual Income	What was income used for
Various Studland Bequests	Trustee for Methodist Purposes	1,702	3	added to fund value
Fords Trust		840	2	added to fund value
Wareham Bequests		238	-39	added to fund value
Totals		2,780	-34	

POOLE BAY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st AUGUST 2022

16. Reconciliation of net income & expenditure to net cash flow from operating activities

	2022	2021
	£	£
Net Movement in funds per SOFA	570,537	296,738
Interest receivable	-6,225	-3,996
Revaluation of tangible fixed assets	-689,000	-536,000
Losses on investments	41	5
Decrease in debtors	2,577	71,492
Decrease in creditors	-5,707	-58,555
Net cash outflow from operating activities	-127,777	-230,316

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

17. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Repayment due date	Amount B/Fwd	Repayment in Year	Loans to related party during the year	Amounts owed by related party on 31-Aug-2022
				£	£	£	£
Rev R Viana	Minister	Non-secured loan	December 2022	2,305	1,800		505
Deacon S Viana	Minister	Non-secured loan	February 2023	2,700	1,800		900
Poole Methodists	Circuit Church	Non-secured loan	August 2026	80,000	16,000		64,000
Total				85,005	19,600	0	65,405

Poole Methodists - the repayment in the year shown in the table relates to last year's loan instalment.

The 2nd loan repayment of £16,000 due by 31 August 2022 has not been paid.

The loan repayment due date has been extended by 1 year to August 2026.

Circuit office rent of £2,590 was paid to Winton Methodist Church (YE20-21 £2,538)

Last year

Name of related party	Relationship	Description of transaction	Repayment due date	Amount B/Fwd	Repayment in Year	Loans to related party during the year	Amounts owed by related party on 31-Aug-2021
				£	£	£	£
Rev R Viana	Minister	Non-secured loan	March 2023	3,550	1,245		2,305
Deacon S Viana	Minister	Non-secured loan	November 2023	3,900	1,200		2,700
Poole Methodists	Circuit Church	Non-secured loan	August 2025	80,000			80,000
Total				87,450	2,445	0	85,005

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

DECLARATIONS

Financial Representative

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

Signature of the Financial Representative

Louise Tidd

Date: 22nd February 2023

Name

Louise Tidd

Address

Poole Bay Methodist Circuit
The Circuit Office
Winton Methodist Church
Heron Court Road
Bournemouth
BH9 1DE

Presentation to the Circuit Meeting for approval.

I confirm that the accounts have been presented to the Circuit Meeting on the 7th March 2023 and were approved.

Signature of the Chair of the meeting

Name of the Chair at the meeting

Rev A J Cavanagh

Date

7th March 2023

Independent Auditor's Report to the Members of Poole Bay Methodist Circuit

Opinion

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

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 results 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 for 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 trustees' 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 twelve months from when the original financial statements were 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 Trustees are responsible for the other information. The other information comprises the information included in the 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.

Independent Auditor's Report to the Members of Poole Bay Methodist Circuit

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 13, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they 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

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:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Methodist Church website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

POOLE BAY METHODIST CIRCUIT
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Independent Auditor's Report to the Members of Poole Bay Methodist Circuit

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management if any health and safety incidents have been recorded during the year.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance, of which there were none.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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 Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the Trustees those matters we are required to state to Trustees 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 its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Francis Clark LLP

Francis Clark LLP, Statutory Auditor
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Date: 9 May 2023

Francis Clark LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.