

REGISTERED CHARITY NUMBER: 1139998

Report of the Trustees and  
Audited Financial Statements for the Year Ended 31st August 2021  
For  
West Sussex (Coast and Downs) Methodist Circuit

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**West Sussex (Coast and Downs) Methodist Circuit**  
**Trustees Report for the year ending 31<sup>st</sup> August 2021**

**1. Preamble**

Following the joining together of the former Worthing Methodist Circuit and the South West Sussex United Area, the new West Sussex (Coast and Downs) Methodist Circuit has now been in existence for five years.

**2. Objectives and activities**

In setting our objectives and planning our activities the Circuit Leadership Team has generally met at least four times a year and the Circuit Meeting has normally assembled four times a year. From September 2020 – August 2021 the Circuit Leadership Team has met more frequently via Zoom at intervals of approximately six weeks. The Circuit Meeting has met via Zoom and in the early summer of 2021 certain Circuit Meeting resolutions were approved by post. Meetings of the Leadership Team and the Circuit are chaired by the Superintendent Minister. During the Superintendent Minister's sabbatical from April – June 2021 meetings were chaired by the Revd Bob Sneddon.

Our mission is to share God's love in Jesus Christ through the Holy Spirit in worship, teaching, caring and service. The circuit encourages each local church to engage with its community and to foster links with schools and ecumenical partners and to provide appropriate opportunities for worship and mission. The Circuit Meeting has established a Circuit Mission Policy Group to consider the Mission Policy Statement and to suggest ways of developing the Circuit's mission and ministry outreach. The Group has met throughout 2020/21 via Zoom, reporting to the Circuit Meeting.

**3. Achievements and performance**

The Circuit has a policy of making grants to ministers and other Circuit members varying from help to attend retreats, undertake additional training or participating in conferences; these grants are temporarily in abeyance. The policy of the Circuit Meeting on grant making is to ensure that all applicants can demonstrate public benefit and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

In the course of the year ending August 2021 the West Sussex (Coast and Downs) Methodist Circuit welcomed the Revd Ian Couchman who has assumed pastoral care of Lancing Methodist Church and Shoreham Methodist Church with a 25% involvement in Offington Park Methodist Church. Mr Couchman is a Probationer Minister line-managed by the Superintendent Minister and supervised by the Revd Deborah Cornish, Assistant Chair of the District. The Revd Dawn Carn continued to have pastoral charge of Offington Park Methodist Church, and the Revd Ian Suttie continued to have pastoral charge of Goring-by-Sea Methodist Church and Steyning Methodist Church in addition to being the Superintendent Minister. In September 2020 the Revd John Scrivens took pastoral charge of Selsey Methodist Church, retiring on 31<sup>st</sup> August 2021. The Revd Dr. Frank Okai-Sam continued to have pastoral charge of Trinity Methodist Church, Storrington and Southwick Methodist Church and the Revd Bob Sneddon pastoral charge of Rustington Methodist Church. The Revd Dan Balsdon continued as presbyteral ordinand at Bognor, Felpham and Westergate Methodist Churches with his ordination taking place in June 2021.

The Revd Naison Hove (URC) continues to minister at Littlehampton Local Ecumenical Partnership. The Revd Helen Higgin-Botham (URC) was called to the ministry of Christ Church Local Ecumenical Partnership, Chichester. In the period 2020 - 2021 the Circuit employed the following part-time lay employees: Mr Jeremy Harrison (PA to the Superintendent and Circuit Administrator), Mr Bob Boyce (Southwick and Trinity, Storrington who retired on 31<sup>st</sup> August 2021), Mr Adam Cook (Offington Park), Mrs. Brigitte Alexander (Rustington), Mrs. Gemma Clark-Davies (Goring-By-Sea), Mrs Deborah Dean and Mrs Sarah Shelton (Joint lay employees at Bognor Regis, Felpham and Westergate), and Miss Anna Vowles (Christ Church, Chichester).

The Circuit Leadership Team has met regularly to review the life and ministry of the Circuit, and has made recommendations to the Circuit Meeting. The Circuit Meeting has also met and expedited the business entrusted to it, which has included a meeting specifically to approve the annual accounts.

Due to the outbreak of the Covid-19 pandemic gathered church services only took place when government regulations allowed and were suspended during lockdown periods. During these lockdown periods no public worship services were held; local churches developed services using Zoom or YouTube for the members of their congregations with internet access. Otherwise, members were supplied with electronic or posted worship resources and pointed towards broadcast services on the television or radio. None of the presbyters or lay workers were furloughed, but their patterns of work changed dramatically, and with the closure of church offices, most of the staff worked from their homes. Pastoral visitors were encouraged to retain contact with their pastoral groups using email, telephone calls or post. In the early Spring all the churches revised their risk assessments in the light of new guidance from the government and Methodist Church House. This included making arrangements for the statutory Track and Test procedures. By June 2021 most of the churches in the Circuit were holding weekly Sunday services and considering the arrangements that they would need to make to facilitate other groups using church premises.

In order to expedite the financial affairs of the Circuit, a meeting of The Finance Committee attended by local Church Treasurers and chaired by the Circuit Superintendent with the Circuit Treasurer and Assistant Treasurer in attendance has met twice during the year via Zoom. This meeting reviews the annual budget, the assessment figures, examines the circuit accounts and makes recommendations to the Circuit Meeting.

In order to improve management of circuit and local church properties the Circuit Property Committee has changed its format; within the course of a year there have been two meetings of the Property Committee (Manse) dealing specifically with the care of manses and circuit property. This meeting organises the annual inspection of circuit manses together with making the arrangements for quinquennial inspections and makes recommendations to the Circuit Meeting. This meeting is chaired by the Superintendent Minister. In addition, the Circuit Property Committee (local churches) has met twice, bringing together those responsible for local church properties to agree quinquennial inspections and to facilitate good practise in caring for properties within the circuit. In the course of 2020/2021 these meetings have been held via Zoom. This meeting is also chaired by the superintendent presbyter.

Although the Circuit Preachers and Worship Leaders Meeting normally meets on a quarterly basis to discharge its business, this year meetings took place in September and March and a

third gathering of Local Preachers took place on 1<sup>st</sup> June 2021 via Zoom. The Circuit has one Worship Leader in training. One Local Preacher has completed his training and a Zoom Service was held to mark his accreditation. Two Local Preachers remain On Trial.

The Circuit has appointed Deacon Phyllis King, and Miss Bridget Quint to act as tutors on the training course, together with Mrs Wendy Corney who co-ordinates Worship Leader training.

The Circuit Safeguarding Trainers have met together to plan safeguarding training at Advanced, Foundation and Refresher levels, and a number of training sessions were held in different parts of the Circuit via Zoom.

The Revd Dr. Frank Okai-Sam and Miss Bridget Quint have led Equality and Diversity training sessions for members of the Circuit Invitations Committee, the Circuit Meeting and some Church Councils. Further training will be offered in the year 2021/2022.

The Circuit had arranged a number of circuit gatherings for worship and fellowship, some of which were held physically and others were held on line. The Justice and Peace Group has met throughout the year via Zoom. The Circuit Action for Children Group has not met during the year 2020/21. The result of the discussions facilitated by Mr Tim Cooper and Mrs Lyndsey Tilbrook to explore the Methodist Conference Marriage and Relationships Report, 'God in Love Unites Us,' were reported to the Zoom Circuit Meeting and the Zoom Spring District Synod.

The Circuit Ministerial Staff team has met weekly during the year for fellowship and business via Zoom.

The November 2020 Statistics for Mission figures indicated that although the Circuit has once again seen a decline in membership, the community role has remained reasonably stable. There is much to commend within the Circuit. Several local congregations continue to explore new ways of sharing the good news, various mid-week services have been held via Zoom and are growing; 'Fresh Expressions' of Church (for example 'Cafe Church' and 'Contemporary Worship') are part of several churches regular patterns of worship and churches have experimented with various media platforms to continue these services. 'Messy Church' has become an important part of the life of a number of churches in the Circuit and new families have been drawn into these churches; churches have again experimented with online versions of Messy Church. These fresh expressions of church are being offered and experienced by those who have not previously been part of traditional congregations. Following the outbreak of the Covid-19 Pandemic churches have been extremely creative in continuing to provide opportunities for worship and fellowship. Services and other gatherings have been held via Zoom and YouTube; resources for worship have been emailed to church members and friends or posted to those without internet access. Local Church pastoral committee secretaries and pastoral visitors have been assiduous in maintaining contact with church members.

All the churches in the Circuit have been encouraged to engage in refurbishment and renewal projects to further their ministry and mission. To facilitate this programme of renewal grants have been made by the circuit from the Circuit Model Trust Fund. The support of the Circuit Meeting and the District Grants Committee enabled Offington Park Methodist Church Council to complete a new audio-visual system for the church and a grant has been approved towards the replacement of the audio-visual system at Selsey Methodist Church.

As the majority of churches in the circuit are now equipped with multi-media facilities the circuit has previously organised training events to encourage both the Ministerial Staff and Local Preachers to use this equipment to enhance the worship experience for their congregations.

The Circuit continues to support 'Greenways', the Methodist Home in Bognor Regis although Services in the home had to be suspended during the pandemic.

#### **Plans for future years**

Encourage initiatives for mission in the community.

Engage with the Connexional Stationing process to provide appropriate levels of ordained staff. The Circuit Invitations Committee has been appointed for this purpose.

Establish a new Circuit Strategy for Mission. The June 2019 Circuit Meeting agreed to the establishment of a Mission Policy planning group. The Group met regularly until March 2020 when the outbreak of Covid-19 prevented physical meetings from taking place, but has met via Zoom on a number of occasions.

Ensure that all those required to do so should attend appropriate safeguarding training.

#### **4. Financial Review**

##### Income Trends

Circuit income is primarily drawn from the assessment paid by 15 of the churches within the Circuit.

Despite the impact on income of the partial closure of churches due to Covid-19 all churches were able to make the assessment payments due.

Monies are also received from the letting of unused properties and from investments.

##### Expenditure Trends

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

Approximately 19.75% of expenditure is the Circuit contribution to the District and Connexion of which a significant part is used to fund the work of the wider Methodist Church.

A contribution is also made to URC Mission.

Other major expenditure includes lay employees' salaries and staff expenses, administration costs and manse upkeep including refurbishment.

In order to assist with the additional costs incurred by churches because of Covid-19, the Circuit has in some cases reimbursed the postage and printing expenses connected with the distribution of worship material.

##### Fund Balances

During the year the Circuit received a total income of £581,692 and dispersed £581,458 which included the return to churches of £55,000 of the surplus from 2019/2020 using the assessment formula from that year. The resulting excess, allowing for the £55,000, was £55,234. The unusually large surplus was mainly due to the appointment of a URC minister at Christ Church Local Ecumenical Partnership, Chichester on a 75% scoping instead of the

expected 100%, some delays in the appointment of new lay employees and the reduced travel and preaching costs incurred because of Covid-19.

As at 31<sup>st</sup> August 2021 the net unrestricted general funds of the Circuit were £360,014, giving approximately 8.2 months cover for expenditure.

#### Plans for 2021/22

Circuit financial plans for the coming year have been prepared on the basis of 7.49 full time ordained staff with the anticipated increases in stipend. An allowance has been made for the employment of 10 part time lay employees. An average of 5.1% assessment decrease has been requested from churches.

During the 2021 Methodist Conference the following resolution was passed:

“The Conference asks every church, Circuit and District to consider giving freely, generously and according their ability, towards a target of 15% of all balances held across the Church (which equates to £45m of the estimated £300m balance) to provide additional contributions to the Pension Reserve Fund and to transfer the funds to the Connexion by 31 December 2021.”

In view of this the Finance Committee will be meeting in order to discuss the amounts that should be donated across the Circuit before taking a recommendation to the December 2021 Circuit Meeting for approval.

The Managing Trustees have every reason to believe that the Circuit is a going concern. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

#### **4.1 Investment policy and performance**

To comply with Methodist Standing Orders, monies for long-term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements on the FTSE100 index. The deposit mirrors the deposit rates available elsewhere. The Managing Trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract interest.

#### **4.2 Reserves Level and policy**

The Circuit maintains a Reserves Policy stipulating that it should hold a minimum sum equivalent to three months' average annual expenditure.

Excluding property, as at 31<sup>st</sup> August 2021 Circuit unrestricted funds totalled £844,726 of which £360,014 were Circuit Net General Funds and £484,712 were funds held with the Trustees for Methodist Church Purposes (TMCP).

The Circuit regularly reviews ways in which it can financially support its churches and expand its mission projects.

In this financial year £55,000 of the General Fund surplus and £8,400 of TMCP funds were allocated to the churches for them to use on projects of their choice.

## **5. Trustees' Responsibilities**

For each financial year ending on 31<sup>st</sup> August, the Managing Trustees are required to prepare financial statements that give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements the Managing Trustees must:

Select suitable accounting policies and apply them consistently

Make judgements and estimates that are reasonable and prudent

Follow applicable accounting standards

Prepare accounts to comply with the Charities SORP

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **5.1 Risk**

The Circuit is largely risk averse.

## **6. Structure, governance and management**

The Circuit is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church.

### **6.1 Structure**

West Sussex (Coast and Downs) Methodist Circuit is part of the South East District of the Methodist Church. As such it is represented on the District Synod which meets twice a year. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. The Connexional Office implements decisions made by the Conference and is responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes down to Circuit level for implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory control is then exercised by the Church Councils as Managing Trustees of their charity.

### **6.2 Purpose of the 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 the discipline of the Methodist Church, and
- b) Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and,
- c) Any charitable purpose for the time being of any society, or institution subsidiary or ancillary to the Methodist Church, and
- d) Any purpose for the time being of any charity being a subsidiary or ancillary of the Methodist Church.

The primary purpose of West Sussex (Coast and Downs) Methodist Circuit is to advance the Christian faith by providing opportunities for worship, Christian nurture and fellowship within the wider geographical area.

### **6.3 Governance**

The Church operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London, NW1 5JR to provide guidance on changes that could affect the Church.

The members of the Circuit Meeting are appointed under the terms of S.O. 510. The Superintendent is *ex officio* chair of the Circuit Meeting, but may delegate this task to other presbyters in the Circuit. The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Circuit as a whole.

### **6.4 Responsibilities of the Circuit Meeting**

The responsibilities of the Circuit Meeting and other committees are set out in Standing Order 515 of the Constitutional Practice and Discipline of the Methodist Church.



## 7. Reference and Administrative Details

### 7.1 Name of the Circuit

West Sussex (Coast and Downs) Methodist Circuit

### 7.2 Charity Registration number

1139998

### 7.3 Superintendent Minister

The Revd Ian Suttie MA

### 7.4 Names of Managing Trustees

See separate list on Page 10

### 7.5 Auditor

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Approved by:

Circuit Meeting Chair I Suttie

Circuit Treasurer S. M. Cole

Circuit Secretary G. M. M. M.

Dated: 8.12.21

As at 9th March 2021

**Circuit Meeting Membership**

**BOGNOR REGIS**

**Rev Dan Balsdon**

George Poland	T/R
Valerie Poland	R
Martin Laver	R
Hazel Denman	rs
Rev Anthony Brazier	SN
Rev John Wren	SN

**CHRISTCHURCH/CHICHESTER  
LEP**

**Rev Helen Higgin-Botham**

Graham Manson	T
Margaret Martin	R
Doreen Field	R
Wendy Corney	CMS/LP

**DURRINGTON LEP**

Linda Leaney	S
Jennifer Panting	T

**FELPHAM**

**Rev Dan Balsdon**

Michael Taylor	T
Pamela North	R
Margaret Hatton	R
Lynne James	R
Rev Georgina Upton	SN

**GORING**

**Rev Ian Suttie**

Joan Kemish	SS/R
Carolyn Moon	T/R
Janice Davis	R
Carole Ellis	rs
Geoffrey Trueman	CS/AFC
Suzanne Wheatley	CT
David Taylor	AT

**LANCING**

**Rev Ian Couchman**

Lesley Barnes	T
John Meredith	R
Hugh Bond	S
Daniel Dawkins	rs
Deacon Phyllis King	SN

**LITTLEHAMPTON LEP**

**Rev Naison Hove**

Rev Nigel Stapley	T
Christopher Azzaro	R
Pauline Chaloner	R
John Stevens	rs

**OFFINGTON PARK**

**Rev Dawn Carn**

Allison Wright	T
Hilary Colbourn	SS
Michael Powell	R
John Carr	R
Joy Barnes	R
Adam Cook	LW/L/R
John Bishop	CS
Pamela Frost	CS
John (Jack) Delbridge	LP
David Barnes	CP

**RUSTINGTON**

**Rev Robert Sneddon**

Robert Slatter	T/R
Margaret Slatter	S
Susan Bingham	R

**SELSEY**

**Rev John Scrivens**

David Dixon	T/R
Janice Walter	R

**SHOREHAM**

**Rev Ian Couchman**

Julian Batstone	S
Margaret Bedwell	T
Raymond (Ray) Illman	R
Hamish Laing	rs

**SOUTHWICK**

**Rev Frank Okai-Sam**

Philip Webb	T
Pamela Jackson	R
Robert Draper	R
Julie Scarratt	rs
Bridget Quint	SCS/LP
Robert Boyce	LW

**STEYNING**

**Rev Ian Suttie**

Elizabeth Hall	S
Linda Croft	T
Jennifer Clarke	R
Catherine Evans	rs

**STORRINGTON/TRINITY**

**Rev Frank Okai-Sam**

Robert Gamble	R/S
Mary-Jane Newman	R/S/CS
Shelagh Morgan	T/MHA
Robert Boyce	LW
Marilyn Hopwood	rs
Brian Kelley	rs

**WESTERGATE**

**Rev Dan Balsdon**

Kenneth (Mike) Jones	T
Janette Brooks-Kibble	R
Christopher Monkton	CS

**Key**

AFC – Action for Children  
 AT – Ass Circuit Treasurer  
 CC = Circuit Committee  
 CFT = Conn Funds Treasurer  
 CMS – Circuit Meeting Sec  
 CP – Circuit Property  
 CS = Circuit Steward  
 CT – Circuit Treasurer  
 I&P – Justice & Peace Rep  
 L – Local Preachers' Meet Sec  
 LP = Local Preachers Rep  
 LW = Lay Worker  
 Net – Network  
 R – Church Council Rep  
 rs = Church Council Rep Sub  
 S = Church Steward  
 SCS = Senior Circuit Steward  
 SN – Supernumerary Minister  
 SS = Senior Church Steward  
 T = Church Treasurer  
 WM – World Mission

## **Report of the Independent Auditors to the Trustees of West Sussex (Coast and Downs) Circuit**

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### **Opinion**

We have audited the financial statements of the West Sussex (Coast and Downs) Circuit (the 'charity') for the year ended 31st August 2021 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st 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 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 Auditors 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 annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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.

**Matters on which we are required to report by exception**

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:

- the information given in the Report of the Trustees 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 and returns; 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, the trustees are responsible for the preparation of the 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.

## **Report of the Independent Auditors to the Trustees of West Sussex (Coast and Downs) Circuit**

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### **Responsibilities of trustees**

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.

### **Our 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 a Report of the Independent Auditors 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 listed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

Sheen Stickland

Chartered Accountants

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

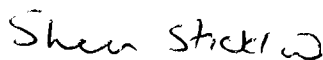
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Chichester

West Sussex

PO19 1TR

Date: 8/11/21.....



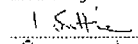
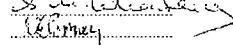
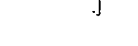
**Statement of Financial Activities (SOFA) for the year ended 31 August 2021**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £	Total 2019-20 £
<b>Income</b>							
1 Donations and legacies	4		-	-	-	0	1,393
2 Income from monetary investments		613	2,116	-	7	2,736	8,301
3 Income from properties	5	66,623	-	-	-	66,623	55,138
4 Assessments on Churches	6	514,456	-	-	-	514,456	508,876
5 Capital Receipts		-	-	-	-	0	0
6 Grants received	7	-	-	-	-	0	0
7 Other charitable activities		-	-	-	-	0	0
8 Total from charitable activities		581,692	2,116	-	7	583,815	573,708
9 Other Income	8	-	-	-	-	0	0
10 Total income and endowments		581,692	2,116	-	7	583,815	573,708
<b>Expenditure</b>							
11 Grants and donations	9		8,400	-	-	8,400	21,262
12 Salaries and associated costs	10	342,121		-	-	342,121	324,716
13 Property maintenance	11	57,614	15,700	-	-	73,314	79,760
14 Connexional assessment	12	85,564		-	-	85,564	88,880
15 District Assessment & Levy	12	18,149		-	-	18,149	19,284
16 Depreciation		-		-	-	0	0
17 Office expenses	13	4,045		-	-	4,045	3,639
18 Other outgoings	14	73,965	28,084	30	4	102,083	106,202
19 Total charitable expenditure		581,458	52,184	30	4	633,676	643,743
20 Gains/(losses) on monetary investments		-	5,135	-	-	5,135	502
21 Gains/(losses) on investment properties			-	-	-		
22 Net income/(expenditure)		234	44,933	30	3	-44,726	-70,537
23 Transfers between funds	15			3	-3	0	0
24 Other gains/losses (Property)		200,606	-	-	-	200,606	190,235
25 Net movement in funds		200,840	44,933	27	-	155,880	44,230
26 Total funds brought forward		6,671,760	529,644	637	2,200	7,204,241	7,128,773
27 Total funds carried forward		6,872,600	484,711	610	2,200	7,360,121	7,084,543

## Balance Sheet as at 31 August 2021

Notes to the Accounts		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
		£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit Property & Equipment	BS1	6,512,585				6,512,585	6,311,979
Investment properties						0	0
Investments						0	0
<b>Total fixed assets</b>		<b>6,512,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,512,585</b>	<b>6,311,979</b>
<b>Current Assets</b>							
Debtors and Prepayments	BS2	21,202				21,202	23,670
Loans by the Circuit						0	0
Investments with TMCP	BS3		487,112		2,200	489,312	542,613
Central Finance Board Deposits	BS4	509,445				509,445	501,878
Cash at Bank and in hand	BS4	10,116		610		10,726	6,286
<b>Total current assets</b>		<b>540,763</b>	<b>487,112</b>	<b>610</b>	<b>2,200</b>	<b>1,030,685</b>	<b>1,076,447</b>
<b>Current liabilities</b>							
Creditors and Accruals (due in under 1 yr)	BS5	180,749	2,400			183,149	184,185
Grants payable within 2018-19						0	0
<b>Total current liabilities</b>		<b>180,749</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>183,149</b>	<b>184,185</b>
<b>Net current assets/liabilities</b>		<b>360,014</b>	<b>484,712</b>	<b>610</b>	<b>2,200</b>	<b>847,536</b>	<b>892,262</b>
<b>Total assets less current liabilities</b>		<b>6,872,599</b>	<b>484,712</b>	<b>610</b>	<b>2,200</b>	<b>7,360,121</b>	<b>7,204,241</b>
<b>Long term liabilities</b> (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
						0	0
<b>Net assets</b>		<b>6,872,599</b>	<b>484,712</b>	<b>610</b>	<b>2,200</b>	<b>7,360,121</b>	<b>7,204,241</b>
<b>Funds of the Circuit</b>							
General Fund (Unrestricted)	BS6	6,872,599				6,872,599	6,671,760
Circuit Model Trust Fund (Unrestricted)	BS7		484,712			484,712	529,644
<b>Total Unrestricted Funds</b>						<b>7,357,311</b>	<b>7,201,404</b>
Restricted Funds	BS8			610		610	637
Endowment Funds	BS8				2,200	2,200	2,200
<b>Total Funds</b>		<b>6,872,599</b>	<b>484,712</b>	<b>610</b>	<b>2,200</b>	<b>7,360,121</b>	<b>7,204,241</b>

The financial statements were approved by the board of trustees on 8.12.21 and were signed on its behalf by:

Circuit Meeting Chair  
 Circuit Treasurer  
 Circuit Secretary

**West Sussex (Coast and Downs) Methodist Circuit****Circuit No****36/08****Cash flow statement for the year ended 31 August 2021**

	<b>2021</b>	<b>2020</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<b>(112,653)</b>	<b>(126,094)</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	69,359	63,439
Disposal of property, plant and equipment		
<b>Net cash provided by (used in) investing activities</b>	<b>(43,294)</b>	<b>(62,655)</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(43,294)</b>	<b>(62,655)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>1,052,777</b>	<b>1,115,432</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,009,483</b>	<b>1,052,777</b>
<b>Net income / (expenditure) for the reporting period</b>	<b>(44,726)</b>	<b>(70,537)</b>
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(69,359)	(63,439)
(Increase) / decrease in debtors	2,468	(2,739)
Increase / (decrease) in creditors	(1,036)	10,621
<b>Net cash provided by (used in) operating activities</b>	<b>(112,653)</b>	<b>(126,094)</b>
	<b>2020</b>	<b>2019</b>
<b>Analysis of cash and cash equivalents</b>	<b>£</b>	<b>£</b>
Investments with TMCP	489,312	542,613
Central Finance Board Deposits	509,445	501,878
Cash at Bnk and in hand	10,726	8,286
<b>Total cash and cash equivalents</b>	<b>1,009,483</b>	<b>1,052,777</b>



Year ended 31 August 2021

## Notes to the Accounts

### Basis of accounting and accounting policies

#### i Accounting standard

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 (FRS 102) (effective from 1 January 2019) – (Charities SORP (FRS 102))*.

#### ii Public benefit entity

The West Sussex (Coast and Downs) Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

#### iii Basis

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

#### iv Content

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

#### v FRS102 & THE CHARITIES SORP (FRS 102)

This is the fifth year that the FRS102 SORP 2015 has applied to the Circuit's accounts. These accounts are compliant with FRS102 (March 2018) and with the Charities SORP (FRS102) (second edition-October 2019). The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and the Charities Accounting and Reporting Regulations 2008. In accordance with Regulation 8(4) (d) of the Regulations the charity trustees have departed from the requirement of Regulation 8(5) by following the Charities SORP (FRS102) (second edition-October 2019) to the extent necessary to give a true and fair view in the circumstances.

#### vi Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Circuit is a going concern.

#### vii Consolidation

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

#### viii Income recognition

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

No attempt is made to measure the value of services donated by volunteers.

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

Year ended 31 August 2021

## Notes to the Accounts

### **viii Income recognition continued**

The Circuit acts as agent in two matters:

- the collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church – “Connexional Funds”
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate.

The time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

### **ix Expenditure**

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

### **x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions.

### **xi VAT**

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

### **xii Tangible fixed assets**

Tangible fixed assets for use by the Circuit 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 a reinstatement value provided at 25<sup>th</sup> December each year. The reinstatement value of Manses has been based on a cost provided by the Quinquennial Surveyor from time to time and adjusted annually by Methodist Insurance using indexation. Other freehold properties will in many cases have been the subject of a valuation prepared by a Methodist Insurance valuer and indexed as above. No depreciation is provided because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property.

### **xiii (a) Monetary Investments**

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

Year ended 31 August 2021

## Notes to the Accounts

### **xiii (b) Property**

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its current staffing requirements. Where this is the case the property is let at market rates on a six month tenancy agreement unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives.

When worship ceased at Cornerstone Methodist Church on 31<sup>st</sup> July 2015 and the Church Council was dissolved on 31<sup>st</sup> August 2015, the associated properties were transferred to Worthing Methodist Circuit in accordance with the resolution passed by the Church Council and unanimously approved by the Circuit trustees at the Circuit Meeting of 16<sup>th</sup> June 2015.

Sale of the buildings comprising the former Cornerstone church was completed on 14<sup>th</sup> March 2018. The property known as Cornerstone Hall is included in the assets passed to the Circuit and is occupied under licence by The New Montessori Pre-School.

### **xiv Receivables and Payables; Bank and Cash (Basic Financial Instruments)**

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

### **xv Methodist Connexional Funds**

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

### **xvi Endowment Funds**

Where the Circuit holds money that may not be spent and must be retained (as capital) to generate an income the money or assets to be retained are classified as an Endowment Fund. The capital will be shown in the balance sheet in the column for Endowment Funds. The income may be restricted or unrestricted depending on the terms of the endowment.

### **xvii Ministers' manse costs**

The Circuit is required to provide residential accommodation for each minister in the Circuit and their families. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits in kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

### **xviii Pension Costs and Other Post-Retirement Benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Year ended 31 August 2021

## Notes to the Accounts

### 2. Glossary of terms

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

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

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

**Circuit Meeting:** The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Church

**CLT (Circuit Leadership Team):** A group (comprising mostly but not exclusively) of Circuit trustees responsible for the day to day administration and policy formulation of the Circuit. Generally the CLT comprises the Presbyters and Deacons stationed within the Circuit, the Circuit Stewards and others by virtue of the role they undertake for the Circuit.

**CMTF:** Circuit Model Trust Fund

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

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

**DAF:** District Advance Fund

**FRS:** Financial Reporting Standard

**HMRC:** Her Majesty's Revenue and Customs

**Lay Employees:** Personnel employed by the Circuit on generally accepted employment terms

**MCF:** Methodist Church Fund

**NEST:** The National Employment Savings Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees

**SOFA:** Statement of Financial Activities

**SORP:** Statement of Recommended Practice

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

Year ended 31 August 2021

## Notes to the Accounts

### 3. Merger of Accounts and Change of Name

A resolution was passed at the Circuit Meeting of 13 June 2016 stating that:

"With effect from 1 September 2016, a new Circuit will be created which comprises the Churches in the current Worthing Circuit and the Methodist Churches and two Single Congregational LEPs in the current South West Sussex United Area".

South West Sussex United Area was dissolved with the Charity Commission on 14 June 2017. As a result the accounts of the South West Sussex United Area were brought into the accounts of Worthing Methodist Circuit during the financial year 2016/2017 and the necessary adjustments made.

On the 1<sup>st</sup> September 2017 the newly formed Circuit changed its name to West Sussex (Coast and Downs) Methodist Circuit and all necessary amendments were made.

### 4. Donations and Legacies

No donations have been received this year.

### 5. Income from Property

Cornerstone Hall	£19,523	Less Costs	£0		
Murray Road	£13,200		£1,267		
Roundle Avenue	£18,360		£3,739		
Storrington	<u>£15,540</u>		<u>£2,248</u>		
	<u>£66,623</u>		<u>£7,254</u>	<b><u>NET INCOME</u></b>	<b><u>£59,369</u></b>

### 6. Assessments on Churches

For the purposes of assessment the Circuit this year comprises of 15 Churches and each is assessed for a contribution to meet the overall net costs of the Circuit.

At the Circuit Meeting of 11<sup>th</sup> September 2019 it was reported that the Methodist Synod, the Baptist equivalent and the URC had given approval for Durrington to cease as an LEP and become a class of Goring as a result of which they were brought into the assessment process with effect from the financial year 2020 to 2021.

In making its Assessment, budgeted income from investment income (including property letting) is taken into account.

In this financial year Assessment on the Churches was calculated using a formula based on two thirds membership and one third income.

Assessments are paid quarterly or monthly in advance.

Year ended 31 August 2021

## Notes to the Accounts

**6. Assessment on Churches Continued**

Church	2021	2020
Bognor Regis	25,176	23,308
Chichester	61,592	64,652
Durrington	4,836	-
Felpham	36,848	35,368
Goring	39,436	38,872
Lancing	22,700	24,164
Littlehampton	20,024	20,460
Offington	84,556	81,216
Rustington	78,136	79,144
Selsey	12,684	11,448
Shoreham	22,908	23,948
Southwick	57,708	58,212
Steyning	10,732	11,948
Storrington	28,092	26,552
Westergate	9,028	9,584
<b>TOTAL</b>	<b>£514,456</b>	<b>£508,876</b>

**7. Grants Income**

This year the Circuit received no grants

**8. Other Income**

This year the Circuit received no other income.

**9. Grants and Donations**

This year the Circuit gave no grants or donations.

**10. Salaries and Associated Costs**

At 1<sup>st</sup> September 2020 stipends and associated expenses were paid to 6.49 Methodist presbyters with a URC minister appointed to Chichester on a 75% stipend and a URC minister appointed to Littlehampton on a 25% stipend.

A housing allowance was also paid to a presbyter who was living in his own property.

At 1<sup>st</sup> September 2020, 6 part time lay employees were contracted and a lay employee responsible for Circuit administration was employed with effect from 1<sup>st</sup> April 2021.

The Circuit also makes a contribution towards the costs of the lay employee contracted to Rustington.

	2021	2020
Methodist Stipends (including NI & Pension)	231,378	215,560
URC Ministry & Mission	48,711	37,245
Lay Employees	46,744	50,669
Expenses - Post Stationery etc.	5,432	3,704
Expenses - Telephone and Broadband	4,689	8,175
Expenses - Travel	5,167	9,364
<b>TOTAL</b>	<b>£342,121</b>	<b>£324,717</b>

Year ended 31 August 2021

## Notes to the Accounts

### 10. Salaries and Associated Costs Continued

#### Pensions

Most ordained presbyters and deacons are members of the relevant pension scheme.

Lay employees have the option of joining a pension scheme which the Circuit has arranged with NEST.

In the case of Lay Employees, contribution levels have been set at 6% of gross salary for both employer and employee.

The Circuit as employer contributes to the pensions of those employees earning in excess of the Lower Earnings Limit used for Automatic Enrolment.

### 11. Property Maintenance

The Circuit is Managing Trustee for 10 manses, Lyndhurst Road Methodist Church and Cornerstone Hall.

6 manses were permanently occupied during this financial year by ministers stationed in the Circuit and the Circuit is responsible for the payment of Council Tax, Water Rates, telephone and broadband (with ministers making a contribution) and insurance.

The Beth Salem, Chichester manse was occupied by a URC minister with the Circuit being responsible for 75% of Council Tax, Water Rates, telephone and broadband (with the minister making a contribution) and insurance.

The Circuit is also responsible for a third of the costs relating to the URC minister in charge of Littlehampton LEP.

Lyndhurst Road is on a 25 year lease to West Sussex County Council. Maintenance is overseen by the Circuit Managing Trustees but West Sussex County Council are responsible for the payment of all costs.

Cornerstone Hall is occupied under licence by the New Montessori Pre-School with them reimbursing gas, electricity and water charges to the Circuit. Rent is payable monthly in advance and is amended annually in line with the June Retail Price Index with effect from 1<sup>st</sup> September. In order to assist the Pre-School financially during Covid-19 restrictions no rent increase was applied for this year.

Of the remaining 3 properties, Murray Road, Southdown Way Storrington and Roundle Avenue are let on 6 month tenancy agreements.

The cost of ongoing maintenance and improvements are the responsibility of the Circuit except in the case of Lyndhurst Road where financial responsibility belongs to West Sussex County Council.

As the URC have a 24.23% share in the Beth Salem, Chichester manse they have a proportionate responsibility for the cost of any capital works carried out on the property.

The Circuit are also responsible for one third of costs at 24, The Plantation, Worthing as Littlehampton LEP's minister is shared with two other URC churches. During the period of the ministries the Circuit is proportionately responsible for minor maintenance but major repairs are the responsibility of the URC as they own the property.

This year an amount of £23,666 was included in Assessment for maintenance and improvements with the under spend of £5529 being transferred to Property Provision at the end of the financial year.

It is usual Circuit policy to make application to the Circuit Model Trust Fund for money to be released for the payment of major works/refurbishment.

During this financial year an application has been made for £15,700 for retiling of the roof at 24 Ashurst Drive, Goring.

Year ended 31 August 2021

## Notes to the Accounts

**11. Property Maintenance Continued**

<b>West Sussex (Coast and Downs) Methodist Circuit</b>	<b>2021</b>	<b>2020</b>
Council Tax	19,618	16,586
Insurance	8,853	9,492
Letting Costs	7,254	5,399
Maintenance	17,137	22,329
Quinquennials	560	570
Water Rates	4,192	3,564
<b>TOTAL</b>	<b>£57,614</b>	<b>£57,940</b>

**12. Connexional and District Assessments**

The Assessments are calculated relative to the proportion of church members, ministers and lay workers and are payable to the District quarterly in advance.

This year a refund of £2,593 representing 50% of the June 2021 payment was received from the District Expenses Assessment as the District treasurer was predicting a surplus.

**13. Office Expenses**

	<b>2021</b>	<b>2020</b>
Plans and Publications	819	1,395
Postage Print and Stationery	2,501	1,385
Telephone and Website	725	859
<b>TOTAL</b>	<b>£4,045</b>	<b>£3,639</b>

**14. Other Outgoings****General Fund**

	<b>2021</b>	<b>2020</b>
Audit Fee/Accountancy	4,872	4,889
Bank Charges	99	74
Central Payroll	576	576
Local Preachers	48	26
Miscellaneous	617	2,139
Supernumeraries	1,359	3,013
Training	425	495
Contingency Transfers *	10,829	6,337
Transfers to Churches **	55,000	55,000
Travel	140	883
<b>TOTAL</b>	<b>£73,965</b>	<b>£73,432</b>

		<b>2021</b>	<b>2020</b>
* Justice and Peace Fund	2020/2021 Provision	300	-
Property Provision	2020/2021 Under Spend	5,529	1,337
Removal and Relocation	2020/2021 Provision	5,000	5,000
<b>TOTAL</b>		<b>£10,829</b>	<b>£6,337</b>



Year ended 31 August 2021

## Notes to the Accounts

**14. Other Outgoings Continued**

\*\* £55,000 of the surplus from the financial year ending 31<sup>st</sup> August 2020 was returned to churches using the same formula as was used to calculate assessment in that year.

	2021	2020
Bognor	2,519	2,662
Chichester	6,988	6,966
Felpham	3,822	3,691
Goring	4,201	3,962
Lancing	2,612	2,759
Littlehampton	2,211	2,212
Offington	8,778	8,546
Rustington	8,554	8,285
Selsey	1,237	1,482
Shoreham	2,588	2,641
Southwick	6,292	6,208
Steyning	1,292	1,313
Storrington	2,870	2,968
Westergate	1,036	1,305
<b>TOTAL</b>	<b>£55,000</b>	<b>£55,000</b>

**Payments to Trustees**

It is Circuit policy to offer to reimburse Circuit Trustees for expenditure properly incurred in carrying out their duties. The Trustees are not employees of the Circuit.

Travel, printing, postage and stationery expenses have been paid to 7 Trustees totalling £640. (2020: 5 Trustees totalling £972).

**TMCP**

During the year the Circuit paid TMCP, the custodians of the Circuit's investments:

**Administration Charges**

	2021	2020
Circuit Model Trust Fund 10250	953	1,074
Circuit Various Bequests Fund 21326	127	127
Doris Brazier Bequest Fund 16673	4	4
<b>TOTAL</b>	<b>£1084</b>	<b>£1,205</b>

**Circuit/District Payment**

	2021	2020
Circuit Model Trust Fund 10250	£27,003	£31,535

**Benevolent Fund**

During the year no monies were used in the act of benevolence.

**15. Transfers**

£3 interest was transferred from the Doris Brazier Bequest Fund to the Benevolent Fund in accordance with the terms of the endowment.

Year ended 31 August 2021

## Notes to the Accounts

**BS1 Property**

Properties are shown in the accounts at their insurance valuation.

Valuations are reviewed annually by Methodist Insurance.

This year there was no increase in the valuations of Cornerstone Hall and Lyndhurst Road as Index Linking was 0%.

<b>WEST SUSSEX (COAST AND DOWNS) METHODIST CIRCUIT</b>	<b>31<sup>st</sup> August 2021</b>	<b>31<sup>st</sup> August 2020</b>
4 Gorse Avenue, Worthing	437,175	416,361
24 Ashurst Drive, Goring	382,348	364,145
13 Southdown Way, Storrington	333,460	317,584
The Finches, Elm Grove, Lancing	374,942	357,091
Manor Road, Southwick	283,999	270,478
4 Roundle Avenue, Bognor Regis	412,544	392,903
Aldersgate, Murray Road, Selsey	358,739	341,660
60 Westlands, Rustington	518,443	493,760
Beth Salem, The Drive, Chichester	640,323	609,838
28 Kyoto Court, Bognor Regis	471,606	449,153
Cornerstone Hall, Worthing	1,009,320	1,009,320
Lyndhurst Road, Worthing	1,289,686	1,289,686
<b>TOTAL</b>	<b>£6,512,585</b>	<b>£6,311,979</b>

**BS2 Debtors and Prepayments**

Sums shown as Debtors and Paid in Advance at 1 September 2020 have been brought into the accounts during 2020/21.

Similarly, it is expected that payments in advance at 1<sup>st</sup> September 2021 will be expensed in 2021/22.

<b>DEBTORS</b>	<b>2021</b>	<b>2020</b>
Cornerstone Hall Electricity Reimbursement	-	58
<b>TOTAL</b>	<b>£0</b>	<b>£58</b>

<b>PREPAYMENTS</b>	<b>2021</b>	<b>2020</b>
Insurance	2,932	3,091
Insurance re Littlehampton Minister's Manse	-	180
Methodist Stipends	17,802	18,958
Methodist Stipend Apprenticeship Levy	66	-
Council Tax re Littlehampton Minister's Manse	402	447
Adur DC Overpayment re Lancing Manse	-	607
Lancing Glass Works Deposit re Offington Manse	-	329
<b>TOTAL</b>	<b>£21,202</b>	<b>£23,612</b>

	<b>2021</b>	<b>2020</b>
<b>DEBTORS AND PREPAYMENTS GRAND TOTAL</b>	<b>£21,202</b>	<b>£23,670</b>

Year ended 31 August 2021

## Notes to the Accounts

### BS3 Trustees for Methodist Church Purposes

The funds that support the Circuit Model Trust, Various Bequests and the Doris Brazier Bequest Permanent Endowment are held by TMCP in CFB Managed Mixed Funds and/or Trustees Interest Funds with dividends and interest 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.

TMCP	Trust Number	CFB Managed Mixed Fund		Trustees Interest Fund	
		2021	2020	2021	2020
Model Trust Fund	10250	33,114	27,978	390,206	448,730
Various Bequests	21326	-	-	63,792	63,705
Doris Brazier Bequest	16673	-	-	2,200	2,200
<b>TOTAL</b>		<b>£33,114</b>	<b>£27,978</b>	<b>£456,198</b>	<b>£514,635</b>

### BS4 Central Finance Board (CFB) and Bank Balances

Monies are held at the Central Finance Board of the Methodist Church in two accounts named West Sussex (Coast and Downs) Circuit and West Sussex (Coast and Downs) Circuit 2 a/c\* with interest being received monthly.

\* Approval was sought at the Circuit Meeting held on 12<sup>th</sup> December 2018 to change the name of the former Cornerstone Methodist Church Worthing account .

West Sussex (Coast and Downs) Methodist Circuit hold a Cash account with CAF Bank the monthly fee for which increased on 4<sup>th</sup> January 2021 from £5 a month to £8 a month.

A fee of £0.50 was also introduced for each cheque issued.

The funds in all these accounts are available on demand without charges or loss of interest.

The Circuit holds an instant access Standard Deposit account with Methodist Chapel Aid with interest being received into the General Fund half-yearly.

### BS5 Current Liabilities, Creditors, Accruals and Income in Advance

All sums accrued at 31 August 2020 were paid during the year to 31 August 2021.

It is expected that all sums accrued at 31<sup>st</sup> August 2021 will be paid during the year to 31<sup>st</sup> August 2022.

CURRENT LIABILITIES	2021	2020
Property Provision	44,348	36,985
Removal and Relocation Fund	12,849	7,849
Circuit Education and Youth	194	194
Justice and Peace Fund *	1,481	181
<b>TOTAL</b>	<b>£58,872</b>	<b>£45,209</b>

\*During the year the Circuit received a £1,000 legacy from Audrey Gray which at the discretion of the Circuit Superintendent was credited to this fund.

Year ended 31 August 2021

## Notes to the Accounts

**BS5 Current Liabilities, Creditors, Accruals and Income in Advance  
Continued**

<b>CREDITORS AND ACCRUALS</b>	<b>2021</b>	<b>2020</b>
Audit Fee	4,320	4,200
BT Lancing Bill	33	72
BT Offington Bill	33	72
Paine Manwaring Invoice	850	-
Paine Manwaring Invoice	94	-
Just Host Invoice	14	-
Shell Energy Retail Ltd re Lancing Manse	82	68
Lay Employee Expenses	-	104
DW Electrical Invoice re Lancing Manse	-	144
Guy Leonard Gas Repair Invoices re Southdown Way	-	150
Minister's Expenses	-	90
Our Move Rent Repayment re Roundle Avenue	-	625
Outstanding Grant to Littlehampton Church		10,769
Outstanding Grant to Selsey Church	2,400	
<b>TOTAL</b>	<b>£7,826</b>	<b>£16,294</b>

<b>INCOME IN ADVANCE</b>	<b>2021</b>	<b>2020</b>
Assessments in Advance	116,451	122,682
<b>TOTAL</b>	<b>£116,451</b>	<b>£122,682</b>

	<b>2021</b>	<b>2020</b>
<b>GRAND TOTAL</b>	<b>£183,149</b>	<b>£184,185</b>

**BS6 General Fund**

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes.

**BS7 Circuit Model Trust**

The purposes of the funds are for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Their main source of income is legacies and formulaically determined contributions from the sale of manses and church buildings in the Circuit. Although these are technically Unrestricted Funds under the control of the Circuit Meeting, prior approval is still required to utilise them. Methodist Standing Orders 930, 931 and 917(2) are applicable.

**BS8 Restricted and Endowment Funds****Benevolent Fund**

Receives interest from the Doris Brazier Bequest Fund mentioned below.

It is used for acts of benevolence at the discretion of the Circuit Superintendent.

**Doris Brazier Bequest**

Only interest is available from this fund and this is transferred to the Benevolent Fund detailed above on a quarterly basis.