



Trustees Annual Report & Accounts (Accruals basis) (year end 31.8.2022)

Methodist Church South East District Circuit No: 36/25

Name of Charity: South Kent Methodist Circuit

Charity Registration Number: 1159742 **Date of registration:** December 2014

Address of Charity: South Kent Circuit Office
St Andrew's Methodist Church
Surrenden Road
Folkestone
CT19 4DY

Structure, Governance and Management:

The South Kent Circuit forms part of the South East District of the Methodist Church and is governed by the Constitutional Practice and Discipline of the Methodist Church. With effect from December 2014 the Circuit has been registered as a Charity with the Charity Commission. The following Methodist Churches are linked to the Circuit:

Appledore (closed 31/8/22), Charing, Dymchurch, Elham, Folkestone, Hamstreet (this is a Methodist/Anglican ecumenical partnership), Headcorn, Hythe, Lydd, Lyminge, New Romney, Rhodes Minnis, Shadoxhurst, Tenterden, St Andrews Cheriton, United Church Ashford (this is one united URC and Methodist church, meeting on 2 sites at Cade Road Ashford and Kennington).

Trustees:

The Trustees of the Circuit are the members of the South Kent Methodist Circuit Meeting, which meets twice a year - this includes the following people:

Chair: Revd. Helen Hollands (Superintendent Minister)

Other Ministers: Revd. Dr. Paul Dean, Revd. Malcolm Peach, Revd Gill Songer

Circuit Finance Officer: Mrs Lisa Cooper (non voting member) **Circuit Treasurer:** Mr David Tocher

Circuit Stewards: Mrs Elizabeth Talbot (Senior Circuit Steward), Mrs Janet Carter, Mrs Rachel Giles, Mr Noel Grabham, Mr David Tocher

Other members:

Each church within the Circuit elects up to 3 representatives to the Circuit Meeting; some by virtue of the role they hold (i.e. church treasurer and steward/secretary) plus one other representative elected by the Church Council. Upon appointment they become Trustees of the Circuit. Various other Circuit Officers are also members of the Circuit Meeting as per the requirements of Methodist Standing Orders, these members are appointed by the Circuit Meeting. The Leaders of Worship and Preaching (LWP) meeting appoints representatives from within their number to the Circuit Meeting and they also become trustees. Retired ministers living in the area can opt to be a trustee if they wish. Some members are members by virtue of their role within the South East District.

A full list of trustees including those appointed by churches, other committees, or those who hold Circuit or District office is attached at the end of this report. (Appendix 1).

Circuit Co-ordinator: Mrs Lisa Cooper is a non-trustee who manages the day-to-day running of the finances of the South Kent Methodist Circuit. She is a non-voting member of the Circuit Meeting who takes the minutes.

Throughout the year, in between full meetings of the Trustees, The Circuit Leadership Team (CLT) meets regularly to manage the running of the Circuit.

The Circuit Leadership Team consists of:

The Chair of the Circuit Meeting (Revd. H Hollands), all other Ministers, all Circuit Stewards, and lay employees Mr Tom Lewis, Mr Roy Hollands (part year), Mr Kevin Miles (part year) and Mrs Lisa Cooper.

Statement of Trustees' Responsibilities :

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and the Statement of Recommended Practice, Accounting by Charities have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that activities will continue

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the South Kent Methodist Circuit. The Charity's annual report and accounts for the year ended 31st August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE). The Trustees are also responsible for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Financial Information:

The South Kent Methodist Circuit holds Bank accounts with the following Banks:

The Co-operative Bank PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT	Central Finance Board of the Methodist Church 9 Bonhill St London EC2A 4PE (Investment Banker)	Trustees for Methodist Church Purposes Central Buildings Oldham Street Manchester M1 1JQ (Investment Banker)
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Independent Examiner:

Andrew Tuck, Chandler Tuck (Chartered Accountants)
1st Floor, 30 North Street, ASHFORD, Kent, TN24 8JR

Public Benefit - Objectives and Activities:

The trustees have considered the Commission’s guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. All our activities are undertaken to further our charitable purposes for the public benefit. We aim to enable ordinary people to live out their faith as part of their churches and local communities through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in their vicinity.
- Missionary and outreach work.

This is in line with the Mission Statement of the South Kent Methodist Church which states:

Mission Statement:

The South Kent Methodist Circuit exists to enable its local churches and ecumenical partnerships to offer Christian witness, worship and work in their local communities.

We seek to build up our sense of togetherness as one in Christ, offering the love of God and guided by the Holy Spirit.

To that end and under-girding all things in prayer, our Priorities are:

1. To facilitate worship in churches and other venues such as Grace Court (MHA home) in Folkestone.
2. To nurture and resource individuals, groups and churches to discern and fulfil their God-given gifts and callings, within a safe space.
3. To give guidance and direction for the future of Methodism in this area, within the South East District and the whole Connexion.
4. To expand and explore every opportunity to work with ecumenical partners and other like-minded agencies in areas of church and community life.
5. To work alongside and support the work of MHA at Grace Court, Folkestone and the John Wesley School in Ashford.

Review of the year and plans for future periods:

The South Kent Methodist circuit has continued to resource the churches and enable the continued provision of public worship and church related activities across the South Kent area. Where possible we work with our ecumenical partners. The circuit also offers ongoing support to local managing trustees in their responsibilities which includes property maintenance, administrative support, safety, risk assessments and other matters such as safeguarding and GDPR. The circuit also encourages engagement with local communities to the benefit and wellbeing of local residents.

The year from the 1st September 2021 to 31st August 2022 was a time of transition, particularly as we were emerging from the pandemic and reassessing our resources and capacity as a result. This meant continuing change across the circuit churches, including ongoing plans to sell the church buildings at Headcorn and Wye, and the decision to sell the church building at Appledore was made in July 2022. The small Appledore community continue to meet weekly in a home and transferred their membership to another circuit church at Shadoxhurst. This year we maintained a budget subsidy of £40,000 to assist churches whilst recovering from the impact of the pandemic.

We continued to offer online and in person worship across the circuit including an ongoing circuit podcast and zoom fellowship and study meetings during the week. We held some business meetings online as well as beginning to meet again in person when possible. We continued to benefit from the advice of the national Methodist church throughout this period and beyond.

The circuit staff team have experienced some changes during 2021/2022 including the new ministry of Revd Gill Songer, who began with us as a full-time probationer minister in September 2021, serving the churches in Folkestone and in the Elham Valley. Revd Malcolm Peach continued, on a part time basis, moving to serve as the Methodist minister in Hythe and across the Marsh churches. Mr Tom Lewis continues to work as a missionary in the circuit and in the wider Methodist district, particularly focused in the Chilmington area of Ashford and providing ongoing activities for the John Wesley School - this year this also included community activities for the platinum Jubilee of the late Queen Elizabeth II. In particular, he provides a range of activities for children and young people and their families. This work is funded from the sale of closed churches and by the Methodist South-East District with an additional contribution from the United Reformed Church. Mr Lewis works alongside colleagues in the Anglican and URC churches to build community and enrich the lives of those moving onto the new estate. After Mr Roy Hollands, our circuit property officer left for other employment we appointed Mr Kevin Miles in this role in June 2022. The Revd Helen Hollands was offered an invitation to continue in the circuit for a further 2 years from September 2023. The Revd Dr Paul Dean confirmed that he will retire in the summer of 2023. We began preparation to enter the Methodist stationing process for a new full time presbyter for September 2023.

The circuit completed the sale of a manse in Hythe and purchased a replacement manse in Dymchurch in the autumn of 2021.

Recent national decisions at the Methodist Conference have increased the minimum number of church members in a local church to 12 and this makes a difference to several of our smaller churches who are exploring regrouping with larger churches in the future. As a result, Rhodes Minnis Methodist church became a class of Elham Methodist church and the churches in the Romney Marsh area are working towards a shared church council.

Further to the Methodist Conference in June 2021 churches could also register for same-sex weddings with church council agreement. During this year our churches at Tenterden, Charing, St Andrew's and Lyminge have successfully registered. Registration of our LEP in Ashford is on-going.

Regarding the church building at Folkestone the difficult decision was made to close the premises but rather than sell the building we decided to explore a rebuild alongside other charitable partners. We were awarded feasibility funding from the national Methodist church to explore this possibility and employed an architect to produce drawings for us. This is an exciting new project; we hope to rebuild a church and community centre as

well as social housing to the rear. This is a work in progress, and we look forward to discovering what the future brings for these premises.

We continue to support a Syrian family who are housed via Ashford Borough Council in one of our manses in Tenterden.

We continue to support local preachers and worship leaders within the circuit in terms of training, ongoing development, and regular meetings. We have several people who are currently training to lead worship. We were pleased to celebrate those who have served the church as lay preachers for many years, one man who served for 65 years stepped down this year.

We enjoy strong links with the John Wesley School in Ashford and provide 4 Foundation governors to the governing body. Circuit staff also lead Collective worship and other activities at the school including a monthly Messy Church attended by up to 80 people. Tom Lewis also ran a holiday club at the school in July 2022, which was very well attended, as well as a seaside trip to Dymchurch. The circuit continues to make an annual donation to the hardship fund at John Wesley to assist pupils who need financial assistance with enrichment activities such as school trips. We are also delighted that there is other ongoing work with children and families at our churches in Lyminge, via regular 'Open the Book' assemblies and through provision for families during school holidays at Kennington in Ashford.

We are also pleased to work with MHA supported housing at Grace Court in Folkestone and provide a lay chaplain, Mrs Val Redding, who serves the spiritual needs of the residents there including a regular act of worship and engaging in activities.

The circuit continues to focus on care of our communities, churches and staff, we hope to offer meaningful worship both in person and online, to encourage well-being for all and serve our communities, including children, families and older people, as best we can.

Principal Funding Sources:

The Circuit's main source of income is the Circuit assessment that each church is asked to provide to enable the Circuit to cover its expected running costs. In the year ending August 2022 the circuit received £197,326 in assessments from the churches of the circuit, and a further £74,574 of assessment paid in advance in August 2022, for the following year and counted in creditors. We received a contribution of £14,190 from the South East District towards the cost of one minister's stipend. We received grants totalling £36,400 towards the new missional post at Chilmington and the feasibility study for the Folkestone site. We also received rental income amounting to £12,600 for the letting of one of our unused manses to a Syrian refugee family through Ashford Borough Council and the Government refugee relocation scheme. This is in line with the objectives of our charity and the tenancy is agreed on an ongoing basis.

Our total expenditure for the year, incurred in relation to our charitable activities amounted to £ 343,425 of which the stipends and salaries paid to the ministers and lay staff (including pensions and NIC) amounted to £184,568. A further stipends payment of £7,898 was paid in advance for the September 2022 stipends and has been counted in debtors.

Other expenditure includes the amounts we are asked to contribute to the Connexional and District administration of the Methodist Church (£31,056 and £8,339 respectively), reimbursement of trustees expenses, repair and maintenance of manses, property inspections, grants to local churches, and general administrative costs. The annual end of year levy applied against monies held in our MTF account with the Trustees for Methodist Church Purposes (TMCP) in this year was £4,922. This is a percentage of funds held at the end of each year which is redistributed to other Circuits and Churches via our internal grant giving systems.

There are no long-term investments held by the Circuit. Interest on funds totalled £1,911 across all accounts.

All transactions require 2 people to authorise them. Due to ongoing financial challenges we decided to subsidise the circuit budget for 2022-2023 by £40,000 from our reserves to avoid an increase in circuit assessments requested from the local churches whilst finances are tight.

Reserves Policy:

The following reserves policy is approved by the Circuit meeting:

Reserves Policy for General Funds:

Under Standing Orders the Circuit must be able to meet its financial obligations in relation to the support of its Ministers and the maintenance of the manses. The total general running costs for the last financial year were about £250,000 (not including the grants and levy from the MTF account). Our policy is to hold at least six month's expenditure in hand (£125,000).

Reserves Policy for Restricted Funds:

Money held in the MTF is from the sale of Manses and churches and is restricted by conference. Our policy regarding this money is as follows;

- Money from the sale of manses is to be held to be spent on the improvement, upkeep and potential replacement of manses.
- Income from the sale of church premises is to be held as a resource to assist in resourcing our local churches so they may continue to expand the mission of the circuit as guided by the circuit mission policy. (This pot currently frozen to be used for general purposes as necessary whilst church incomes during the pandemic continue to be unpredictable).

Grant-making Policy:

The South Kent Methodist Circuit maintains a policy for providing grants to churches within the Circuit. Applications are assessed on how much they are likely to further the Circuit's and local church's mission. As a rough guide the Circuit will consider supporting a project for up to 1/3rd of the total cost. As a Christian organisation we also on occasion make donations to local charitable causes which are in keeping with our charitable purposes. These requests are brought to the Circuit Meeting and agreed on by a majority vote.

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31/8/22

	NOTES	UNRESTRICTED FUNDS (CFB & CO- OP)	RESTRICTED FUNDS (MTF ACCOUNT)	Yr end Aug 2022	Yr end Aug 2021
INCOME:	3	£	£	£	£
GRANTS	6	36,400	0	36,400	31,000
DONATIONS	4	7,235	0	7,235	4,520
CHARITABLE ACTIVITIES					
i) CIRCUIT ASSESSMENT	5	197,326	0	197,326	199,770
INVESTMENTS - INTEREST	7	504	1,406	1,910	1,489
OTHER -					
i) RENT FROM MANSE	6	12,600	0	12,600	12,600
ii) DISTRICT CHAIR STIPEND	6	14,190	0	14,190	13,860
iii) STAFF LEAVING COLLECTIONS		0	0	0	1,167
TOTAL INCOME		268,255	1,406	269,661	264,406
EXPENDITURE:	3	£	£	£	
STIPENDS, NIC & PENSIONS	10	184,568	0	184,568	169,311
DISTRICT ASSESSMENT		8,339	0	8,339	6,789
METHODIST CHURCH FUND		31,056	0	31,056	32,854
TRAVEL		11,049	0	11,049	4,089
PHONE & INTERNET		4,147	0	4,147	4,254
INSURANCE		6,706	0	6,706	3,983
MANSES			0	0	
i) REPAIRS & MAINTENANCE		20,078	4,020	24,098	16,969
ii) COUNCIL TAX		8,985	0	8,985	3,915
iii) WATER RATES ETC		2,645	0	2,645	2,676
ADMIN					
i) POSTAGE, PRINTING & STATIONERY ETC.		22,334	0	22,334	12,628
ii) PROPERTY INSPECTIONS		9,220	0	9,220	8,241
iii) REMOVAL COSTS		1,114	0	1,114	2,812
iv) OTHER CIRCUIT ADMIN			439	439	1,159
GRANTS & DONATIONS		2,600	0	2,600	2,000
STAFF LEAVING COLLECTIONS		0	0	0	1,167
OTHER i) LEAVING GIFTS		55	0	55	213
ii) MISSIONAL (NHM)		7,015	0	7,015	383
iii) BANK CHARGES		0	0	0	4
END YEAR LEVY-DIST ADVANCE FUND		0	4,922	4,922	10,264
FOLKESTONE PROJECT FEASIBILITY STUDY		1,983		1,983	0
DONATION TO MINISTERS PENSION FUND		0	12,150	12,150	0
TOTAL EXPENDITURE		321,894	21,531	343,425	283,711
NET INCOME (-EXPENDITURE)		-53,639	-20,125	-73,764	-19,305
NET TRANSFERS BETWEEN ACCOUNTS		78,318	-78,318	0	0
EXTRAORDINARY INC/EXP, SEE BALANCE SHEET (Re: Purchase of replacement manse)		0	202,179	202,179	-348,310
FUNDS BROUGHT FORWARD 1/9/21		143,627	154,198	297,825	665,440
FUNDS CARRIED FORWARD AT 31/8/22		168,306	257,934	426,240	297,825
PLUS FIXED ASSETS FROM NEXT PAGE				2,359,036	1,299,629
TOTAL ASSETS CARRIED FORWARD 31/8/22				2,785,276	1,597,454

Balance sheet for year ending

31st August 2022

TANGIBLE FIXED ASSETS

Manse	2021-2022	2020-2021
142 CHERITON ROAD	327,336	£272,254
TREVONE, HYTHE	NIL (SOLD)	£272,254
87 LOWER QUEENS ROAD	324,303	£269,731
WINDOVER	325,095	£270,390
2 DISCOVERY DRIVE	260,934	£215,000
30 HIGH KNOCKE	371,416	NIL (NEW PURCHASE)
MANSES TOTAL	1,609,084	£1,299,629

WYE CHAPEL	749,952	NIL (NEW IN YEAR RESPONSIBILITY)
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TOTAL FIXED ASSETS 2022	2,359,036
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Brought Forward	£1,299,629	
Revaluation manses+/-	£309,455	
Manses carried forward	£1,609,084	2,359,036
Chapels carried forward	749,952	

Difference in assets is due to the purchase of replacement manse mid-year, and the closed chapel at Wye.
The purchase is detailed below and shown as extraordinary expenditure on the SOFA.

TOTAL FIXED ASSETS CARRIED FORWARD	£2,359,036
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Extraordinary Income & Expenditure - Sale of Manse

Purchase of manse in Dymchurch	Purchase price	£500,000
Bridging Loan (Methodist Chapel Aid Ltd)	450,000	(handled by solicitors, see below)
Deposit	50,000	
Solicitors etc	1,662	
Extraordinary payment from MTF account	51,662	(out of MTF 11/10/21 & 12/10/21)

Sale of manse in Hythe

Sale price	715,000
Agents fees, solicitors etc	-10,101
Repayment of Bridging loan + interest	-451,058 (see above)
Extraordinary income into MTF account	253,841 (into MTF 5/11/21)

Income - Expenditure	202,179 (see SoFA)
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CURRENT ASSETS

DEBTORS & PREPAYMENTS	7,897.95	prepaid stipends Aug 2022
CASH AT MTF ACCOUNT (Main)	252,161.49	from statement
CASH AT MTF ACCOUNT (MW)	5,773.96	from statement
CASH AT CFB Manse	46,878.52	from statement
CASH AT CFB Main	148,715.40	from statement
CASH AT CO-OP ACCOUNT	55,090.76	from statement
CASH IN HAND (UNCLEARED CREDITS)	4,786.00	uncleared income Aug 2022
	521,304.08	
CREDITORS & ACCRUALS		
CREDITORS	74,574.25	prepaid assessments August 2022
CREDITORS	20,490.00	prepaid District grant for NHM role (in CFB account)
UNCLEARED PAYMENTS	0.00	uncleared cheques at end of yr
	95,064.25	

NET CURRENT ASSETS

426,240 as at SOFA

FIXED ASSETS (FROM ABOVE)

2,359,036

TOTAL ASSETS

2,785,276 as at SOFA

The notes form part of these financial statements.

SOUTH KENT METHODIST CIRCUIT

Registered Charity number 1159742

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1. Basis of accounting :

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – The Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein.

2. Funds :

The Circuit has restricted and unrestricted funds. Most of its income is unrestricted and can be used for the day to day furtherance of the charity's aims. Money from the sale of properties is restricted funds held in the Model Trust Fund accounts and its use is regulated by the Trustees for Methodist Church Purposes (TMCP) in Manchester in accordance with our Standing Orders.

3. Accounting Policies :

Basis: These accounts have been prepared on the basis of historical cost.

Income Recognition : Income is included in the Statement of Financial Activities (SOFA) when: the Circuit becomes entitled to the resources; the trustees are reasonably certain they will receive the resources; the monetary value can be measured with sufficient reliability. The majority of the charity's income comes from the churches which comprise the Circuit.

Resources Expended :

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

VAT :

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

Tangible fixed assets for use by the Circuit :

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the current value to the circuit. Our estimates are based on insurance values of the manses and, when relevant, disused churches in the Circuit's care. The properties have been reviewed for impairment.

Manses	2021-2022	2020-2021
142 CHERITON ROAD	327,336	£272,254
TREVONE, HYTHE	NIL (SOLD)	£272,254
87 LOWER QUEENS ROAD	324,303	£269,731
WINDOVER	325,095	£270,390
2 DISCOVERY DRIVE	260,934	£215,000

30 HIGH KNOCKE	371,416	NIL (NEW PURCHASE)
WYE CHAPEL	749,952	NIL (NEW IN YEAR RESPONSIBILITY)
TOTAL FIXED ASSETS 2022	2,359,036	

Debtors and Prepayments :

Relates to the payment taken for September 2022 stipends in August 2022.

Creditors :

Creditors relates to the 1st quarter assessments for September-November 2022 (£74,574) received in August 2022 from the circuit churches, and to a grant of £20,490 also received in advance for the following year.

4. Donations :

The Circuit received funds in the form of donations amounting to £7,235 (£4,520 in the previous financial year). A significant portion of this (£6,664) was the funds received on the closure of the bank accounts of the former Methodist Chapel in Wye.

5. Charitable Activities :

The majority of the charity's income is from the Circuit Assessments paid by the churches as follows –

Church	Advance payment August 2021	Total for 2021-22 (including Aug 2021)	Advance payment August 2022
Appledore	£1,156	£4,624	£700
Charing	£3,289	£13,156	£33,289 *
Dymchurch	£2,564	£10,256	£1,989
Elham	£2,000	£9,468	£2,936
Folkestone	£5,000	£20,000	£2,000
Hamstreet	£0	£8,450	£1,950
Headcorn	£1,418	£5,532	£1,404
Hythe	£5,572	£22,288	£5,102
Lydd	£800	£3,200	£1,000
Lyminge	£2,523	£10,092	£2,026
New Romney	£1,679	£6,716	£1,679
Rhodes Minnis	£1,000	£4,000	£1,000
Shadoxhurst	£2,116	£8,464	£2,215
St Andrews	£5,400	£21,600	£6,750
Tenterden	£4,956	£13,824	£3,286
United Church Ashford	£8,914	£35,656	£7,248
TOTALS	£48,387	£197,326	£74,574

* This church benefitted from a significant legacy and gifted the Circuit an additional £30,000

6. Other Income :

The circuit received grants of £36,400 towards the costs of the New Housing Missioner role and towards the feasibility study for Folkestone.

The Circuit received a contribution of £14,190 from the South East District towards the stipend of a minister who works part time for the District.

The Circuit received rent income of £12,600 from the letting of one of the manses. This manse is not held for the purposes of generating an income and therefore the Circuit does not consider it an investment property as it is held for the long term purposes of the charity.

7. Investment Income :

Interest	2021-2022	2020-2021
Interest received from Model Trust Fund	£1,406.10	£1,330.73
Interest received from CFB accounts	£504.49	£138.64
Interest received from current account (Co-op)	nil	£19.35
Total	£1,910.59	£1488.72

8. Payment to Trustees :

No payments were made to Trustees for additional services provided to the Circuit.

11 trustees were reimbursed expenses relating to travel, postage, stationery, manse repairs, phone & internet costs, and resources for missional activities. These were significantly higher than the previous year as we came out of lockdown.

	2021-2022	2020-2021
Number of trustees reimbursed	11	10
Total amount reimbursed	£18,476	£11,153

9. Fees for examination of the accounts :

Independent examiner's fees for reporting on the Accounts:

2021-2022	2020-2021
£218.40	£198

10. Paid Employees :

The Circuit had 4 paid lay employees this year. Mrs Lisa Cooper, Mr Roy Hollands (part year), Mr Kevin Miles (part year) and Mr Thomas Lewis.

The stipend, employer's NIC and employer's pension contributions of the Ministers are paid by the Methodist Connexion (and by the United Reformed Church in the case of Revd. P Dean). The Circuit provides funds to meet

the cost. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, when dealing with NI Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

STIPENDS & SALARIES FOR THE YEAR 2021-2022	
STIPENDS	154,077.08
NIC	11,128.46
PENSIONS	18,250.52
APPRENTICE LEVY/ADMIN	1,112.36
TOTAL	184,568.42

11. Debtors: £7,898 - relating to the payment taken in August for the Ministers' September stipends

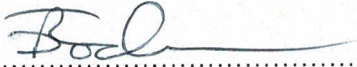
12. Creditors : £74,574 relating to the receipt in advance of the September-November quarterly Circuit Assessment from the churches in the Circuit and a £20,490 grant received in August 2022 for the New Housing Missioner role in the year 2022-2023

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South Kent Methodist Circuit No: 36/25

Declarations and Scrutiny

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

Signature of treasurer  Date 12/5/23

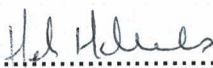
Name and address of treasurer

MR DAVID TOCHER
20 SPELDHURST CLOSE
ASHFORD
KENT
TN23 5TJ

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be*

presented to the Circuit meeting held on **29th March 2023**

Signature of the Chair of the meeting 

Name of the Chair of the meeting

REVD HELEN HOLLANDS

Date 10th May 2023

Independent Examiner's Report to the Trustees of the

South Kent Methodist Circuit

Charity Number 1159742

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the South Kent Methodist Circuit for the year ended 31 August 2022 set out on pages 1 to 12. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

South Kent Methodist Circuit No: 36/25

Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of

..... (insert name of applicable listed body)]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable ie all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable ie all R&P accounts.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner



Name of independent examiner

ANDREW TUCK

Relevant professional qualification of independent examiner

FCA

Name of firm (where appropriate)

Chandler Tuck Chartered Accountants
1st Floor
30 North Street
Ashford, Kent
TN24 8JR

Date

28 April 2023

* delete or circle as appropriate