



Trustees Annual Report & Accounts (Accruals basis)

(year end 31.8.2023)

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:

Charing, Dymchurch, Elham, Hamstreet (this is a Methodist/Anglican ecumenical partnership), Headcorn (meeting in a community hall), 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 (to 8/23), Revd. Malcolm Peach (to 8/23), Revd Gill Songer, Revd Geoff Abasolo-Munnery (from 4/2023)

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.

Circuit Property Officer: Mr Kevin Miles, non-voting member

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, Mrs Lisa Cooper and Mr Kevin Miles.

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 2023 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)

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 residents.

This has been another year of transition and change following the effects 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 still hold some business meetings online and we also distribute a printed worship sheet each week to a number of members who are unable to attend worship in person.

The circuit staff team has undergone some changes during 2022/2023. In April 2023, Revd Geoff Abasolo-Munnery was appointed as the Anglican priest at our Local Ecumenical Partnership (LEP) in Hamstreet. Our probationary minister, Revd Gill Songer, was ordained in June 2023, and a good number of friends from the circuit travelled to support Gill at Coventry Cathedral on that day. Our URC colleague Revd Dr Paul Dean retired at the end of August 2023 as did the Revd Malcolm Peach. These part time appointments were replaced with the Revd Adrian Roux who was appointed full-time from 1st September 2023, initially for one year.

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. He facilitates 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. The meeting of the circuit trustees in September 2022 resolved to extend his appointment by a further 3 years running from September 2025-August 2028. This is being funded with money from the sales of closed church buildings and the Methodist district. The circuit also appointed a Local Lay Pastor, Mr Dwight Harris, to serve the circuit from 1st September 2023, with a particular emphasis on pastoral care and missional engagement in the village of Charing. This is initially a 3-year appointment and is being funded by sales of church buildings and by a legacy left to the church in Charing.

During the year we sold 3 redundant church buildings at Appledore, Headcorn and Wye. The money from these sales has been ringfenced in various ways – some of it towards ongoing funding of the missionary post and the new lay pastor post, some of it towards the replacement/rebuilding project in Folkestone, and some of it into a fund for Mission to which the local churches can apply for grants to help fund new initiatives in and for the benefit of their local communities. As part of its ongoing mission to help those in our communities the circuit also increased its annual donation to the hardship fund at the John Wesley Primary School in Ashford, which assists lower income families with paying for school uniform, trips, and provides food parcels in emergencies.

Three of our churches in the Romney Marsh area, New Romney, Lydd and Dymchurch have united under a shared church council which encourages a more unified approach in that part of the circuit.

We are still exploring, alongside other charitable partners, the possibilities for rebuilding on our site in Folkestone town centre. We hope to rebuild a church and community centre as well as offering some provision of emergency accommodation for rough sleepers in a second building to the rear of the site. This is in partnership with the Folkestone Rainbow Centre and is a work in progress, we look forward to discovering what the future brings for these premises.

We are continuing to use the surplus funds from the sale of the manse in Hythe to upgrade the replacement manse in Dymchurch, and we are anticipating a major redevelopment of the garage and studio room over the next year or so, to provide a better study with a WC facility for visitors, and an additional bedroom.

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 ongoing development, including training days and regular meetings. We have several people who are currently training to lead worship. We also provide worship material and a podcast for churches to lead their own services on occasions when there is not a preacher available.

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. Mr Lewis ran another very successful holiday club at the school in July 2023, along with a seaside trip to Dymchurch.

We are delighted that there is other ongoing work with children and families at our church in Lyminge, via regular 'Open the Book' assemblies. We also offer provision for families during school holidays at Kennington in Ashford, where a morning of games and a free lunch is provided, on a rota with other local churches and supported by Ashford Borough Council.

We are committed to working 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 to 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 2023 the circuit received £ 205,143 in assessments from the churches of the circuit, and a further £ 43,152 of assessment paid in advance in August 2023, for the following year and counted in creditors. We received a contribution of £14,770 from the South East District towards the cost of one minister's stipend. We received grants totalling £26,740 towards the missional post at Chilmington and 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 £ 403,016 of which the stipends and salaries paid to the ministers and lay staff (including pensions and NIC) amounted to £195,717. A further stipends payment of £10,452 was paid in advance for the September 2023 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 (£30,561 and £ 8,831 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 £10,162. 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 £23,030 across all accounts.

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 Model Trust Fund is from the sale of manses and churches and its use is restricted by conference. Our policy regarding this money is as follows:

- Proceeds from the sale of manses will be spent on the improvement, upkeep and potential replacement of manses
- Some proceeds from the sales of church premises are held as a fund for property grants, to assist local churches with maintenance issues
- Some proceeds from church sales are ringfenced for the future redevelopment of our site in Folkestone
- Some proceeds from church sales are ringfenced for funding our missional lay employee posts in future years
- Some proceeds from church sales are ringfenced as the new Circuit Mission Fund (see below) to encourage and resource our local churches to try new initiatives in their communities, in line with the circuit mission policy

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/or CLT and agreed on by a majority vote.

Circuit Mission Fund:

In March 2023 the Circuit Trustees ringfenced £50,000 from the sales of closed churches to be used for grants for new Missional activities in the local churches and their communities, looking at what the needs of their local communities might be and how the church might aim to meet them. A panel of 3 trustees was appointed to oversee decisions regarding applications received.

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31/8/23

	NOTES	UNRESTRICTED FUNDS (CFB & CO-OP)	RESTRICTED FUNDS (MTF ACCOUNT)	Yr end Aug 2023	Yr end Aug 2022
INCOME:	3	£	£	£	£
GRANTS	6	26,740	0	26,740	36,400
DONATIONS	4	15,061	0	15,061	7,235
CHARITABLE ACTIVITIES					
i) CIRCUIT ASSESSMENT	5	205,143	0	205,143	197,326
INVESTMENTS - INTEREST	7	5,506	17,523	23,030	1,910
OTHER -					
i) RENT FROM MANSE	6	12,600	0	12,600	12,600
ii) DISTRICT CHAIR STIPEND	6	14,770	0	14,770	14,190
iii) STAFF LEAVING COLLECTIONS		1,539	0	1,539	0
iv) DONATIONS TO FOLKESTONE PROJECT		942	0	942	0
v) REFUND OF ACV/SALES COSTS		19,325		19,325	
TOTAL INCOME		301,626	17,523	319,149	269,661
EXPENDITURE:	3	£	£	£	
STIPENDS, NIC & PENSIONS	10	195,717.46	0	195,717	184,568
DISTRICT ASSESSMENT		8,831	0	8,831	8,339
METHODIST CHURCH FUND		30,561	0	30,561	31,056
TRAVEL		12,049		12,049	11,049
PHONE & INTERNET		4,409	0	4,409	4,147
INSURANCE		5,744	0	5,744	6,706
MANSES					
i) REPAIRS & MAINTENANCE		38,255	0	38,255	24,098
ii) COUNCIL TAX		8,763		8,763	8,985
iii) WATER RATES ETC		2,441		2,441	2,645
ADMIN					
i) POSTAGE, PRINTING & STATIONERY ETC.		12,069		12,069	22,334
ii) PROPERTY INSPECTIONS		11,245		11,245	9,220
iii) REMOVAL COSTS		5,611	0	5,611	1,114
iv) OTHER CIRCUIT ADMIN			735	735	439
GRANTS & DONATIONS		16,494	17,000	33,494	2,600
STAFF LEAVING COLLECTIONS		1,539	0	1,539	0
OTHER i) LEAVING GIFTS		196	0	196	55
ii) MISSIONAL (NHM)		6,685	0	6,685	7,015
END YEAR LEVY-DIST ADVANCE FUND		0	10,162	10,162	4,922
FOLKESTONE PROJECT FEASIBILITY STUDY		14,510	0	14,510	1,983
DONATION TO MINISTERS PENSION FUND		0	0	0	12,150
TOTAL EXPENDITURE		375,119	27,897	403,016	343,425
NET INCOME (-EXPENDITURE)		-73,493	-10,374	-83,867	-73,764
NET TRANSFERS BETWEEN ACCOUNTS		98,694	-98,694	0	0.00
EXTRAORDINARY INC/EXP, SEE BALANCE SHEET (Re: Sale of 3 chapels)		0	483,925	483,925	202,179
FUNDS BROUGHT FORWARD 1/9/22		168,306	257,934	426,240	297,825
FUNDS CARRIED FORWARD AT 31/8/23		193,507	632,791	826,298	426,240
PLUS FIXED ASSETS FROM NEXT PAGE				1,812,423	2,359,036
TOTAL ASSETS CARRIED FORWARD 31/8/23				2,638,721	2,785,276

Balance sheet for year ending

31st August 2023

TANGIBLE FIXED ASSETS

Manses	at Aug 2023	at Aug 2022
142 CHERITON ROAD	355,490	327,336
87 LOWER QUEENS ROAD	352,197	324,303
WINDOVER	353,057	325,095
2 DISCOVERY DRIVE	283,377	260,934
30 HIGH KNOCKE	403,362	371,416
WYE CHAPEL	SOLD MAR 2023	749,952
HEADCORN CHAPEL	SOLD NOV 2022	NA
APPLEDORE CHAPEL	SOLD OCT 2022	NA
FOLKESTONE METHODIST	65,000	NA
TOTAL FIXED ASSETS	1,812,483	£2,359,036

Headcorn & Appledore chapels came into circuit care while still insured by the local trustees and were sold immediately
Folkestone is in circuit care pending rebuilding - insured on the basis of site clearance not reinstatement

	MANSES	CHAPELS	TOTAL
Brought Forward	£1,609,084.00	£749,952.00 (Wye)	£2,359,036.00 2022
Revaluation+/-	£138,339.00	£65,000.00 (+Folkestone) -£749,952.00 (-Wye)	
Carried forward	£1,747,423.00	£65,000.00	£1,812,423.00 2023

Three churches were sold during the year.

The sales are detailed below and shown as extraordinary income on the SOFA.

TOTAL FIXED ASSETS	
CARRIED FORWARD	£1,812,423.00

Extraordinary Income & Expenditure - Sales of 3 church buildings

	APPLEDORE	HEADCORN	WYE	
Sale price + sundries	220,950	177,099	332,000	
Fee/copy title etc	-6	-6	-15	
Auctioneer commission	-7,954	N/A	-11,952	
Solicitor fees	-996	-2,136	-1,116	
Reimbursed expenses	0	-12,690	-6,635	-19,325 already listed as income on SoFA
Bal remitted to TMCP	211,994	162,267	312,282	
Levy deducted	-60,798	-40,907	-100,913	
				TOTAL
extraordinary income from building sales =				
Income - Expenditure	151,196	121,360	211,369	483,925

(see SoFA)

CURRENT ASSETS	DEBTORS & PREPAYMENTS	10,452	prepaid stipends Aug 2023
	CASH AT MTF ACCOUNT (Main)	626,851	from statement
	CASH AT MTF ACCOUNT (MW)	5,943	from statement
	CASH AT CFB Manse	65,694	from statement
	CASH AT CFB Main	169,697	from statement
	CASH AT CO-OP ACCOUNT	39,189	from statement
	CASH IN HAND (UNCLEARED CREDITS)	5,227	uncleared income Aug 2023
		<u>923,052</u>	A
	CREDITORS & ACCRUALS		
	CREDITORS	43,152	prepaid assessments August 2023
	CREDITORS	53,602	prepaid grant for NHM role & Charing LLP funding (in CFB account)
	UNCLEARED PAYMENTS	0	uncleared cheques at end of yr
		<u>96,754</u>	B
NET CURRENT ASSETS (A-B)		826,298	as at SOFA
FIXED ASSETS (FROM ABOVE)		1,812,423	
TOTAL ASSETS		<u>2,638,721</u>	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 2023

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.

Debtors and Prepayments :

Relates to the payment taken for September 2023 stipends in August 2023.

Creditors :

Creditors relates to the 1st quarter assessments for September-November 2023, received in August 2023 from the Circuit churches, and to a grant also received in advance for the following year.

4. Donations :

The Circuit received funds in the form of donations amounting to £15,061 (£7,235 in the previous financial year). A significant portion of this (£10,533) was from the closure of the Appledore bank accounts, £2,671 from the closure of Folkestone bank account and the remainder was small donations from individual donors, including gift aid.

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 2022	Total for 2022-23 (including Aug 2022)	Advance payment August 2023
Appledore	£700	£700	CLOSED
Charing	£33,289	£43,156	£3,289
Dymchurch	£1,989	£7,956	£1,989
Elham	£2,936	£11,744	£2,936
Folkestone	£2,000	£4,000	CLOSED
Hamstreet	£1,950	£7,800	£1,950
Headcorn	£1,404	£5,616	£1,404
Hythe	£5,102	£20,408	£5,102
Lydd	£1,000	£4,000	£1,000
Lyminge	£2,026	£8,104	£2,026
New Romney	£1,679	£4,829	£1,050
Rhodes Minnis	£1,000	£4,000	£2,000
Shadoxhurst	£2,215	£8,861	£2,215
St Andrews	£6,750	£29,721	£7,657
Tenterden	£3,286	£13,144	£3,286
UCA	£7,248	£31,104	£7,248
TOTALS	£74,574	£205,143	£43,152

6. Other Income :

The circuit received grants of £26,740 towards the costs of the New Housing Missioner role.

The Circuit received a contribution of £14,770 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	2023	2022
Interest received from Model Trust Fund	17,523	1,406
Interest received from CFB account	5,506	504
Interest received from current account (Co-op)	nil	nil
Total	23,030	1,910

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

	2023	2022
Number of trustees reimbursed	11	11
Total amount reimbursed	£17,890	£18,476

9. Fees for examination of the accounts :

Independent examiner's fees for reporting on the Accounts:

2023	2022
£240	£218

10. Paid Employees :

The Circuit had 3 paid lay employees this year. Mrs Lisa Cooper, Mr Kevin Miles 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 2022-2023	
STIPENDS	163,856
NIC	11,848
PENSIONS	18,844
APPRENTICE LEVY/ADMIN	1,169
TOTAL	195,717

11. Debtors: £10,452 - relating to the payment taken in August for the Ministers' September stipends

12. Creditors : £43,152 relating to the receipt in advance of the September-November quarterly Circuit Assessment from the churches in the Circuit and a £15,801 grant received in August 2023 for the New Housing Missioner role in the year 2023-2024. An error caused this grant to be duplicated and the excess was repaid in Sept 2023. We also received a contribution of £22,000 from Charing towards the employment of a new lay pastor from September 2023.

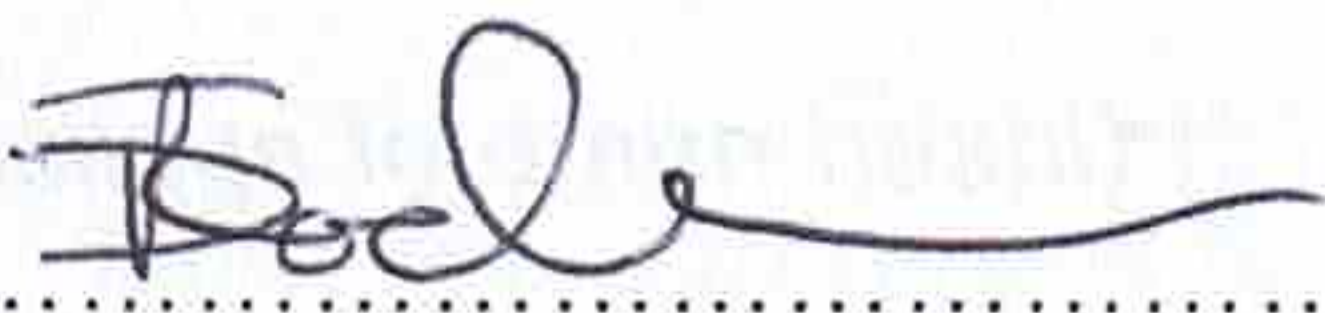
Appendix 1 - South Kent Methodist Circuit Trustee List

	Name	Name	Church/Circuit	Role
1	Abasolo-Munnery	Geoff	CIRCUIT	MINISTER
2	Andrews	Yvonne	HYTHE	Rep.
3	Andrews	Daphne	ELHAM & RH MIN	Treasurer
4	Bains	Elva	TENTERDEN	Steward
5	Bird	Liz	ST ANDREWS	Steward
6	Blanch	Andrew	LYMINGE	Rep.
7	Blanch	Philip	LYMINGE	Treasurer
8	Brumwell	Joy	CIRCUIT	LP Meeting rep
9	Carter	Janet	CIRCUIT	Circ Steward & Hamstreet
10	Challoner	David	UCA	Treasurer
11	Cooper	Jeremy	SHADOXHURST	Treasurer
12	Donovan	Angela	HEADCORN	Treasurer
13	Ewart-James	Alan	HYTHE	Treasurer
14	French	Stewart	UCA	Steward
15	Giles	Rachel	CIRCUIT	Circ Steward & SG Officer
16	Grabham	Noel	CIRCUIT	Circ Steward & Headcorn & Synod Rep
17	Hammond	Elizabeth	TENTERDEN	Rep
18	Harden	David	SHADOXHURST	Steward
19	Harden	Pauline	SHADOXHURST	Rep. (& Connex Funds)
20	Harris	Dwight	CIRCUIT	Lay Pastor & Synod Rep
21	Harris	Jeanette	ST ANDREWS	Treasurer
22	Hollands	Helen	CIRCUIT	MINISTER (Chair of Trustees)
23	Hollands	Roy	DISTRICT	District Rep
24	James	Suzie	CHARING	Treasurer
25	Kirkland	Elaine	HAMSTREET	Rep
26	Lewis	Tom	CIRCUIT	New Housing Missioner & Synod Rep
27	MacGregor	Sally	UCA	Rep.
28	Newell	Martin	ELHAM & RH MIN	Treasurer
29	Peach	Malcolm	CIRCUIT	MINISTER
30	Pearson	Colin	DISTRICT	District Rep
31	Preston	Terry	MARSH CHURCH	Rep.
32	Redding	Val	CIRCUIT	Grace Court Chaplain
33	Richards	David	MARSH CHURCH	Rep.
34	Roux	Adrian	CIRCUIT	MINISTER
35	Sharp	Susie	ST ANDREWS	Rep.
36	Shipton	Dudley	CIRCUIT	LP Meeting rep
37	Slater	Christine	CIRCUIT	LP Meeting rep
38	Smith	David	HAMSTREET	Steward
39	Songer	David	CIRCUIT	LP Meeting Rep
40	Songer	Gill	CIRCUIT	MINISTER
41	Talbot	Elizabeth	CIRCUIT	Circuit Steward & Synod Rep
42	Tocher	David	CIRCUIT	Circuit Steward - Treasurer
43	Verso	Bridget	MARSH CHURCH	Treasurer
44	Walls	Rosemary	HYTHE	Steward

South Kent Methodist Circuit No: 36/25

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

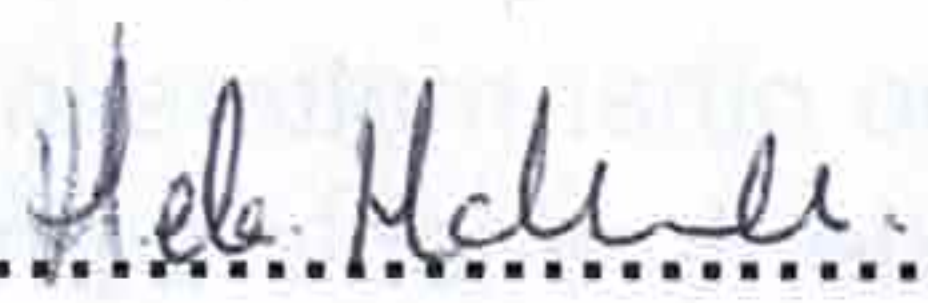
Signature of treasurer  Date 25/6/24

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 2023 were/will be*
presented to the Circuit meeting held on **20th March 2023**

Signature of the Chair of the meeting 

Name of the Chair of the meeting **REVD HELEN HOLLANDS** Date 25/6/24

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 2023 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.

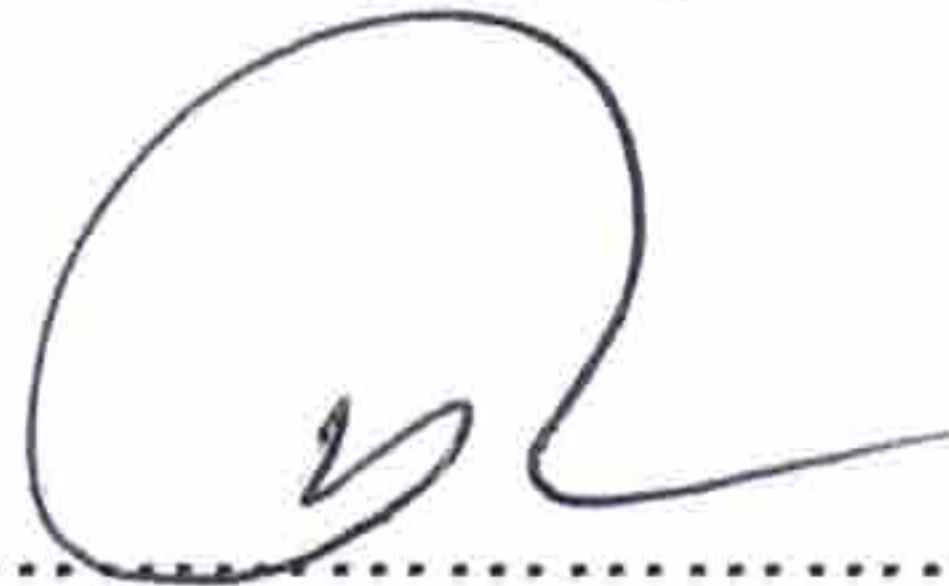
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- 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

25/06/2024

* delete or circle as appropriate