

**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

For the year ended 31 August 2018

WEALD OF KENT METHODIST CIRCUIT

Registered Charity – Registration Number 1155413

South East District No 36 Circuit No 18

Ministers Rev John Ritson
Rev Gillian Le Boutillier – Scott
Rev John Butt
Rev Sharon Lovelock
Rev Jonathan Todd

Circuit Stewards Mrs Sue Ward (retired 31 August 2018)
Mr Peter Swan
Dr Helen Richardson
Ms Sue Wilkins
Mrs Julia Bevis (appointed 20 September 2017)
Mr Rodney Stone (appointed 18 September 2018)

Circuit Treasurer Mr Christopher Towers

**Weald of Kent Methodist Circuit
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2018**

Introduction

Included in the report are the aims of the circuit and a commentary of the financial aspects of its work. The report has been prepared based on the activities and plans as they are known at the current time. The circuit exists for the benefit of the nine Methodist churches and one joint Anglican/Methodist church, employing the circuit staff and providing financial support for major projects.

Circuit Mission Statement

Led by the Spirit to work together to enable our churches to share the Good News of Jesus. This we do through :

Leadership: to encourage, support and challenge each church to worship God, fulfil its own mission and spread God's word.

Communication: to facilitate effective and relevant communication between churches and encourage two-way communication with wider Methodism.

Maximising Resources: to ensure the most effective use of all resources across the circuit and the development and use of our God-given gifts.

Review of the Year

Income Trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

Expenditure Trends

Stipend expenditure has increased each financial year in line with conference approved increases. 20% of general fund 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.

Expenditure includes £31000 from the Model Trust Fund to circuit churches following requests for financial support.

Significant Transactions

During the year the Model Trust Fund received the proceeds of sale of the church at Wadhurst which had been vacated. In accordance with Methodist Church requirements a proportion of this receipt was passed to the Connexional Priority Fund of the Methodist Church which supports through grants development projects throughout Methodism. As disclosed in note 16 the Wadhurst property was sold with the expectation of further proceeds when the site redevelopment is complete. The additional proceeds cannot yet be quantified but are expected to be received during 2019.

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Fund balances

As at 31 August 2018 the net current assets on general fund of the circuit were £86821 giving approximately 4 months cover for expenditure. There are substantial funds held in the Model Trust Fund which support the circuit and individual churches' development plans.

Plans for 2018 – 2019

Circuit financial plans for the coming year have been prepared on the basis that there remains 4 ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that on average a 2% assessment increase has been requested from the circuit churches. The Reverend Jonathan Todd is attached to the Kent College School Pembury who are responsible for his stipend.

The circuit Model Trust Fund amounted to £847163 at 31st August 2018. The circuit plans to utilise part of these funds in the redevelopment of a circuit church and to support other circuit activities.

Two of the circuit churches intend to cease to meet during 2019 and the consent process is proceeding. The future of these premises is currently under discussion.

**Weald of Kent Methodist Circuit
TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE
FOR THE YEAR ENDED 31 AUGUST 2018**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2018 have been prepared in accordance with the Charities Act 2011 and the Accounting and Reporting by Charities; Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard 102.

Full name of Charity	Weald of Kent Methodist Circuit
Registration Number	1155413
Date of Registration	21 January 2014
Main communication address	Otford Methodist Church High Street Otford Sevenoaks TN14 5PH

The members of the Weald of Kent Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and Officers

Active Circuit Ministers	Rev John Ritson Rev Gillian Le Boutillier –Scott Rev John Butt Rev Sharon Lovelock Rev Jonathan Todd
Circuit Lay Worker	Mr Philip Staddon
Circuit Stewards	Mrs Sue Ward (retired 31 August 2018) Mr Peter Swan Dr Helen Richardson Ms Sue Wilkins Mrs Julia Bevis (appointed 20 September 2017) Mr Rodney Stone (appointed 18 September 2018)
Administrator	Mrs Carol Oakley
Mr Christopher Towers acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.	
Independent examiner	Roy Thomas Hollingsworth 8 Leconsfield Close Tonbridge Kent TN9 2QU
Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes

**Weald of Kent Methodist Circuit
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Aims and organisation

Charity objective is to act as a resource provider within the area around Sevenoaks, Tonbridge and Tunbridge Wells for the Methodist Church.

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

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

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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

Structure, Governance and Management

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

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual Conference (CPD)

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting and the Circuit Finance and Property Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new circuit meeting members as induction to their role as trustees.

**Weald of Kent Methodist Circuit
TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE
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Related Parties

The circuit is part of the South East District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit:

East Peckham

Hawkhurst

Horsmonden

Offham

Otford

Paddock Wood (jointly with Church of England)

Sevenoaks

Southborough

Tonbridge

Tunbridge Wells

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ.

Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safe Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.

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- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Weald of Kent Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation and safe practice in the circuit and in the churches.

The Weald of Kent Methodist Circuit commits itself to the provision of support, advice and training to lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The reserves policy for the circuit is to hold a minimum sum equivalent to 15% of the general fund annual expenditure budget plus twice the annual budget for manse repairs. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. The balance on General Fund at 31 August 2018 disregarding the value of land and buildings complies with the Circuit Reserves Policy.

Funds are retained in the Model Trust Funds to be available to meet grant and loan requests for expenditure from the Circuit and the Churches in the circuit falling within the categories approved by the Methodist Church.

WEALD OF KENT METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2018

	Note	General Fund £	Model Trust Fund £	Total 2017/18 £	Total 2016/17 £
Charitable activities:					
Assessments		253185		253185	253630
Investment Income	4	239	5261	5500	5158
Other income	5	271	407332	407603	95687
Total Income		<u>253695</u>	<u>412593</u>	<u>666288</u>	<u>354475</u>
Stipends and salaries	7	154562		154562	155371
District Assessment		7785		7785	7048
Methodist Church Fund		43443		43443	42950
Telephone and travel		19045		19045	18443
Insurance and utilities		19067		19067	18785
Maintenance on manses		22725		22725	29749
Expenditure on					
Circuit property			95501	95501	103760
Other expenditure		5326	1487	6813	5744
Grants and donations		100	2000	2100	3075
Contributions to Connexional Priority Fund	8		183834	183834	57441
Total Expenditure		<u>272053</u>	<u>282822</u>	<u>554875</u>	<u>442366</u>
Net Income (Expenditure)		(18358)	129771	111413	(87891)
Transfers between funds		27912	(27912)	-	-
Gains on revaluation of fixed assets		99381		99381	71260
Gains on investment assets			153	153	242
Net movement in funds		<u>108935</u>	<u>102012</u>	<u>210947</u>	<u>(16389)</u>
Reconciliation of Funds					
Total funds brought forward		1975908	745151	2721089	2737448
Total funds carried forward		<u>2084843</u>	<u>847163</u>	<u>2932006</u>	<u>2721059</u>

WEALD OF KENT METHODIST CIRCUIT

BALANCE SHEET AT 31 AUGUST 2018

	Note	General Fund £	Model Trust Fund £	Total 2018 £	Total 2017 £
Tangible Fixed Asset					
Land and buildings	9	1998022		1998022	1898641
Investments	10		3659	3659	3506
Total Fixed Assets		<u>1998022</u>	<u>3659</u>	<u>2001681</u>	<u>1902147</u>
Current Assets					
Debtors and prepayments	11	26711	-	26711	28832
Trustees for Methodist Church Purposes deposits			822687	822687	739773
Central Finance Board Deposits		114634		114634	55477
Cash at bank		2958		2958	39765
Total Current Assets		<u>144303</u>	<u>822687</u>	<u>966990</u>	<u>863847</u>
Creditors and Accruals due in under 1 year	12	-57482	20817	-36665	-44935
Net Current Assets		<u>86821</u>	<u>843504</u>	<u>930325</u>	<u>818912</u>
Net Assets		<u>2084843</u>	<u>847163</u>	<u>2932006</u>	<u>2721059</u>
Funds of the Circuit					
General Fund unrestricted		2084843		2084843	1975908
Model Trust Fund unrestricted			847163	847163	745151
Total Funds		<u>2084843</u>	<u>847163</u>	<u>2932006</u>	<u>2721059</u>

**Weald of Kent Methodist Circuit
Notes to the Accounts**

1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2008.

Weald of Kent 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.

2. Funds

The funds held constitute: General Funds held for any purpose of the circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. There are no Restricted funds. Details of each material fund are disclosed in note 14 to these accounts. Any funds may be represented by more than just cash.

3. Accounting Policies

Basis

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

Income Recognition

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

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.

Grants

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

VAT

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

Tangible fixed assets for use by the Circuit

The freehold property is shown in the accounts at 2018 values based on the sums insured. The land component is not recognised in these figures. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Investments

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

Debtors and Prepayments

Debtors relate to the payment of the September stipend in August and other debtors and prepayments.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Cash Flow Exemption

The financial statements do not include a cash flow statement because, as a small charity, it has taken exemption for cashflow in accordance with FRS 102, update bulletin one, in preparation of these financial statements.

4. Investment Income

The income consists of interest of £5151 from deposits with the Trustees for Methodist Church Purposes, £239 from deposits with the Central Finance Board of the Methodist Church and dividends of £110 from listed investments.

5. Other Income

During the year a church building was sold that had become redundant. The net proceeds are shown as other income for the Model Trust Fund.

6. Payments to Trustees

There were no payments for additional services to trustees for the current and previous year excluding the amounts reported under note 7 relating to stipends and salaries.

Weald of Kent Methodist Circuit

7. Stipends and Salaries

The total amounts paid relating to stipends amounted to £112975 (£111920).

Staff costs paid during the year were:

Gross salaries	36748	39250
Pension costs	1998	2102
Employers National Insurance	2298	2099
Apprentice Scheme Levy	543	-
	<hr/>	<hr/>
	£41587	£43451

Average number of full time equivalent employees were 3 (3).

8. Contributions to Connexional Priority Fund

As required by the Methodist Church contributions are made from property sales to the Connexional Priority Fund. An annual levy is also required and the total paid over during the year amounted to £183834 (£57441).

9. Land and Buildings

The total relates to the five manse held by the circuit throughout the year.

Balance brought forward	1898641
Revaluation surplus	99381
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Balance carried forward	£1998022

10. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees interest Funds on which interest is credited monthly. 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 Methodist Conference.

Analysis of investment movements:

Market value brought forward	3506
Gains on revaluation	153
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Market value carried forward	£3659

All investments are listed on a registered Stock Exchange and generated income of £110 (£105) for the year.

11. Analysis of Current Assets

Debtors and prepayments		
Stipends in advance	9702	8940
Other debtors and prepayments	17009	19892
	<u>£26711</u>	<u>£28832</u>

The bank balance is held at HSBC Plc.

12. Current Liabilities

The liabilities for the current and previous year relate to Other Creditors.

There are no long term liabilities.

13. Capital Commitments and Contingent Liabilities

At 31 August 2018 the Circuit has no capital commitments.

No contingent liabilities were identified at 31 August 2018

14. Detailed Analysis of Individual Fund Movements

Unrestricted Funds

	General Fund	Model Trust Fund	Total
Opening balance	1975908	745151	2721059
Income	353076	412746	765822
Expenditure	(272053)	(282822)	(554875)
Transfers	27912	(27912)	-
Closing balance	<u>£2084843</u>	<u>£847163</u>	<u>£2932006</u>

The purpose of the general fund is the administration of the Circuit.

The purpose of the model trust fund is to make grants and loans to the circuit churches and to improve the manses.

The transfers between the funds were related primarily to the revaluation increase of the book value of the manses.

15. Related Party Transactions

The following schedule shows the related party transactions for the year and amounts outstanding at the year end. The circuit churches and other Methodist organizations are considered related parties for the purpose of determining related party transactions.

	2018	2017
Circuit Churches:		
Assessment income	253185	253630
Grants	2000	2000
Loan made/(repaid) in year	17000	102000
Debtor for assessments	8500	5000
Assessments paid in advance	35359	34450
Methodist Church Organizations:		
District Assessment	7785	7048
Chairman's Benevolent Fund	100	100
Methodist Church Fund contribution	43443	42950
Connexional Priority Fund contribution	183834	57441
Deposit – Trustees for Methodist Church Purposes	822687	739773
Deposit – Central Finance Board	114634	55477

16. Post Balance Sheet Event

During December 2017 the redundant church premises at Wadhurst were sold for £450000 subject to a potential uplift on the completion of the proposed development. The uplift, which cannot yet be quantified, is expected in 2019.

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2018 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 9 January 2019

Name of Treasurer Christopher Towers

Address 40 Willow Park Otford Kent TN14 5NF

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2018 were presented to the Circuit Meeting at its meeting on 9 January 2019 and were approved.

Signature of the Chair of the Meeting

Name of the Chair of the Meeting Rev John Ritson

Date 9 January 2019

Independent Examiner's Report to the Trustees of the Weald of Kent Methodist Circuit

This report is based on the Circuit Accounts for the year ended 31st August 2018

Respective responsibilities of Trustees and Examiner

The Circuit Trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2018 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have 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.

Name of Independent examiner Roy Thomas Hollingsworth

Signature of independent examiner

Relevant Professional qualification of independent examiner IPFA (Retired)

Address 8 Leconfield Close, Tonbridge, Kent TN9 2QU

Date 9 January 2019

CIRCUIT MEETING MEMBERSHIP

At 31 August 2018

MINISTERS

Rev John Ritson
Rev Gillian Le Boutillier-Scott
Rev John Butt
Rev Sharon Lovelock
Rev Jonathan Todd

MINISTERS IN OTHER APPOINTMENTS

Rev Bryan Knapp

SUPERNUMERARY MINISTERS

Rev Keith Lyon
Rev John Curnow
Rev Gerald Gardiner

LAYWORKERS

Mr Philip Staddon

CIRCUIT STEWARDS

Mrs Sue Ward
Mr Peter Swan
Dr Helen Richardson
Miss Sue Wilkins
Mr Rodney Stone

Circuit Local Preachers & Worship Leaders representative

Mr Peter Swan

Circuit Safeguarding Co-ordinators

Mrs Carol Oakley
Mr Philip Staddon
Dr Helen Richardson

Property and TMCP Advisor

Mr Michael Richardson

CIRCUIT CHURCH REPRESENTATIVES

East Peckham

Mrs Julia Beavis
Mrs Alison Farr
Mrs Eileen Hayward

Hawkhurst

Mr Ken Barnes
Miss Valerie Manser
Mr Reg Rummery

Weald of Kent Methodist Circuit

Horsmonden

Mr Henry Edwards
Mr Stuart Hughes
Mrs Rachel Sheppard

Offham

Mr Colin Wolfe
Mrs Jennifer Wolfe

Otford

Dr Armanda Rowell
Mrs Rosemary Cracknell
Mrs Ann Suaznabar
Mrs Kathryn Ritson

St Andrew's Paddock Wood

Mrs Jean Saggars
Mr Peter Crouch
Mr Carl Warren

The Drive Sevenoaks

Mr John Archer
Mrs Grace Archer
Mr Robert Bright
Mrs Sally Dagnall
Mr Philip Smith

Southborough

Mr Brian Gregory
Mr Philip Leese

Tonbridge

Mrs Margaret Swan
Mr Roi Arden
Mrs Lee Athwal
Mr Hugh Taylor
Ms Victoria Lawrence

Tunbridge Wells

Mrs Gillian Langstaff
Mr Derek Legg
Mr Alan Spencer