

Circuit
Accruals Accounts
2015-2016

THE METHODIST CHURCH
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
(ACCRUALS BASIS)
FOR THE YEAR ENDED 31 AUGUST 2016

EALING TRINITY METHODIST CIRCUIT

Registered Charity - Registration number

1134040

District No / Circuit No 24/35

Ministers

Revd. Dr. Jennifer Smith (Superintendent)
Revd. Peter Catford
Revd. Rachel Bending
Revd. Suva Catford
Revd. Salamat Zindani (Associate Minister)
Deacon Richard Goldstraw
Deacon Lemia Nkwelah

Circuit Stewards

Blossom Jackson (Snr. Circuit Steward)
Mr. Michael Brown
Mr. Derek Nicholls
Ms. Barbara Quartey

Circuit Treasurer

Mr. David Street (resigned 31/08/2016)
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**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Governance

The Charity's annual report and accounts for the year ended 31 August 2016 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) 2015

The Circuit is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church. The Ealing Trinity Methodist Circuit is registered as a charity.

Full Name of Charity: The Ealing Trinity Methodist Circuit

Registration Charity Number: 1134040

Date of registration 3 February 2010

Main communication address Kingsdown Methodist Church,
Kingsdown Avenue, London W13 9PR

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

Much of the day to day work for which the Circuit is responsible is delegated to the Managing Trustees of the Circuit and these are:

Circuit Ministers and officers

Active Circuit Ministers	Rev Dr. Jennifer Smith (Superintendent)
	Rev Peter Catford
	Rev Rachael Bending
	Rev Suva Catford
	Rev Salamat Zindani (Associate Minister)
	Deacon Lemia Nkwelah
	Deacon Richard Goldstraw

Circuit Stewards	Mrs Blossom Jackson (Snr Circuit Steward)
	Mr Michael Brown
	Mr Derek Nicholls
	Ms. Barbara Quartey
	Mr. David Street (Treasurer) - Resigned 31/08/2016

EALING TRINITY METHODIST CIRCUIT

Trustees

The Trustees that served during the year and at the date of the approval of the report were as follows:

Revd. Michaela Youngson	Mrs. Gill Standfield	Miss Lynne Thomas
Revd. D.r Jennifer Smith	Mrs. Barbara Williams	Mr. George Oliver
Mrs. Esther Ackah	Mr. Hector Vimbai Chidiya	Dr. Derek Matthews
Mr. Stephen Sears	Revd Rachael Bending	Revd. Shirlyn Toppin
Mr. Martin Kingsnorth	Ms. Sylvia Murray	Mrs. Marion Narai
Deacon Lemia Nkwelah	Ms. Catherine Snow	Mr. Colin Hatherall
Revd. Oluyemsi Jaiyesimi	Mr. Simon Bhatti	Mrs. Colleen Hicks
Mr. Melvin Khub-Dass	Mr. George Masih	Mr. Mike Brown
Mr. Harmash Masih	Ms. Louise Singleton	Mr. Derek Nicholls
Ms. Vinnette Small	Mrs. Lyn Sallows	Ms. Janet Smith
Ms. Carol Morrison	Ms. Karen Whitehouse	Miss Mary Pilgrim
Ms. Andrea Joseph	Mrs. Blossom Jackson	Ms. Win Thompson
Mr. George Lafford	Ms. Valerie Cummings-Palmer	

Revd. Peter Catford (removed 31st July)

Revd. Suva Catford (removed 31st July)

Deacon Richard Goldstraw (removed 31st July)

Mr. Bill Cocking (deceased)

David Street acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Auditors	Citroen Wells Chartered Accountants Statutory Auditor Devonshire House 1 Devonshire Street London W1W 5DR
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Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church purposes Barclays Bank plc
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EALING TRINITY METHODIST CIRCUIT

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts 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 these accounts, the Trustees are required to:

- select suitable accounting policies and then apply these consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Ealing Trinity Methodist Circuit and enable them to ensure that the accounts comply with the Standing Orders of the Methodist Church, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and other relevant regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have a right to advise the auditor of their concerns but none has done so.

**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Objective and purpose

Charity objective is to act as a Resource provider within the area around Ealing 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 the 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; and
- c) any charitable purpose for the time being of any society or institution or subsidiary to the Methodist Church.
- d) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- e) The teaching of Christianity through sermons, courses and small groups.
- f) The resourcing of pastoral work including visiting the sick and bereaved.
- g) Taking religious assemblies in local schools.
- h) Promotion of Christianity through the staging of events and services.
- i) Provision of chaplaincy services to the local university and other institutions.

Activities

The Charity's mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. They aim to achieve this by encouraging, through the churches in our Circuit, the worship, social, and outreach activities that currently exist; seeking new ways to extend to others the fellowship of the Church family; and through these to develop the life of the Circuit and its churches.

Organisational structure

The Circuit is a group of local churches, some of which are Local Ecumenical Partnerships (LEPs) with other denominations. Circuits combine to form about 30 districts in Great Britain. Although there is some autonomy, all Methodist organisations in Great Britain are governed by statutes determined by the Methodist Conference and which are published in the Constitution, Practice and Discipline of the Methodist Church. Conference is the supreme body within the church and it delegates much of its authority to the Methodist Council. Both Conference and Council consist of lay and clerical members.

EALING TRINITY METHODIST CIRCUIT

Organisational structure (continued)

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976), the Deed of Union and the Model Trust Deeds of the Methodist Church.

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

1. Overall control rests with the Methodist Conference.
2. The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Ministers in individual Circuits.
3. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District for regional implementation.
4. The Districts pass the control down to Circuit level for local implementation by the Superintendent Minister, Ministerial staff and Circuit Stewards and authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes control down to Church Councils for local implementation by the Minister, the Church Stewards and other officers and authority is delegated to Church Councils acting as Managing Trustees.
6. The Circuit Superintendent chairs meetings of the Circuit Policy Committee (CLC) and the Circuit Meeting, which Trustees are expected to attend. Policy decisions are taken at the Circuit Meeting.
7. The Methodist Connexional year runs from 1 September to 31 August.

Public Benefit

The Trustees have had due regard to the guidance published by the Charities Commission in compliance with its duties under section 17 of the Charities Act 2011.

This guidance sets out two key principles:

1. The organisation must have an identifiable benefit.
2. The benefit must be to the public or a section of the public.

The church exists to:

- increase awareness of God's presence and to celebrate God's love;
- help people to learn and grow as Christians, through mutual support and care; and
- be a good neighbor to people in need and challenge injustice.

The Trustees consider that for these reasons the charity meets these public benefit requirements.

**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Trustee Training and Induction Policy

All Circuit Trustees are appointed from the Management Trustees of the individual churches, who undertake the training and induction of Trustees in accordance with guidelines from the Charities Commission and the Methodist Church published in the booklet "The Role of a Trustee in the Methodist Church", together with further guidelines published by the Methodist Church "Managing Trustees and their Responsibilities", "Safeguarding and Creating Safer Space" and "Managing Trustees and Methodist Money".

Circuit Trustees having the special duties and responsibilities of Circuit Stewards attend annual induction and refreshment courses organised by the Methodist London District Training Team, with further specific training for Stewards having financial, property and Safeguarding responsibilities.

All Trustees in the Circuit and churches are encouraged to undertake further training in support of their own ministry and the Circuit maintains a Training Fund in its budget for this purpose.

Circuit Policy Committee

During the year, the Circuit Policy Committee (CPC) - the Circuit Ministerial Staff and Circuit Stewards - met every three months to keep under review the life of the Circuit and to take forward the decisions of the Circuit Meeting.

In addition, there are representatives from the individual churches within the Circuit, as stated in the Constitution Practice and Discipline (CPD) of the Methodist Church.

**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Circuit Stewards

Circuit Stewards are Trustees who have volunteered to assist the Superintendent Minister and the Ministerial staff in implementing the decisions of the Circuit Meeting and decisions passed down from the Districts. Circuit Stewards are appointed by the Circuit Meeting and are unpaid. Induction training is organised by the Districts at the start of the Connexional Year and at other times as required. Amongst other duties the Circuit Stewards are responsible for the Circuit Finances and the maintenance of Circuit property.

Review of the year

The Circuit prepares accruals accounts. The Circuit budget is prepared by first anticipating the expenditure for the forthcoming year and then determining, in discussion with the individual churches, how that sum will be raised. Normally about 70% of the Circuit income comes from the individual churches within the Circuit by means of an Assessment agreed with each church.

During the year, the Circuit Policy Committee (CPC) - the Circuit Ministerial Staff and Circuit Stewards - met every three months to keep under review the life of the Circuit and to take forward the decisions of the Circuit Meeting.

In addition, there are representatives from the individual churches within the Circuit, as stated in the Constitution Practice and Discipline (CPD) of the Methodist Church.

Financial Review

Properties;

During the year four properties became vacant, two of which had not been redecorated for many years. All four were renovated to a good rental standard under the guidance and direction of our Property Administrator and are now re-let and producing income. At the end of this financial year all properties owned by the Circuit are occupied either by Ministers or by tenants.

King's Hall Church

Kings Hall Church was closed in 2013 as the building had become unsafe for public use. Two congregations worshipped at Kings Hall, an English language service on Sunday mornings and an Urdu language service on Sunday afternoons. On closure the morning congregation joined Kingsdown Methodist Church as a 'Class' and the afternoon congregation held their worship in the premises of a nearby school.

EALING TRINITY METHODIST CIRCUIT

King's Hall Church (continued)

As a part of the closure the Circuit took the responsibilities of Managing Trustees for Kings Hall Church and it was added to the Circuit Tangible Assets in the 2013-14 accounting year. Connexional Consent has been given for the sale of the church and halls for development with the provision of a specified area, the 'Retained Space', which will be leased back to the Circuit for mission and worship. The front façade of Kings Hall church is Locally Listed and completion of the sale is not anticipated until 2016. Until completion the Circuit continues to provide insurance and security for the building, together with professional fees and disbursements involved in the sale.

King's Hall morning congregation were the managing Trustees for Model Trust 12456 and Endowment Trust 7085, both held with the Trustees for Methodist Church Purposes. As Methodist 'Classes' are unable to retain Trusteeship the responsibilities have been transferred to the Circuit.

The Circuit trustees at the Circuit meeting in June 2016 withdrew the Kings Hall site from sale, and are developing a partnership within the Methodist trustee family to redevelop the site. The Circuit would partner with the newly formed connexional property development group to develop the site as a Conference Center and hotel, working with the Methodist International Centre, who trade as 'the Wesley.' This deal would involve transferring managing trusteeship to the Methodist Council, but no change in custodial trusteeship which rests with the trustees for Methodist Church

Finance Officer

The Circuit Meeting held on June 2015 agreed to employ a Finance Officer to look after the Circuit finance

"Gathering the Harvests"

Governance of finances in our churches is vastly different today than it was ten years ago, and many Church Councils struggle to keep up with ever more complex and demanding fiscal and charity legislation and requirements.

"Gathering the Harvests" is a Circuit initiative during 2015 to discover if there are ways in which these burdens can be reshaped and shared, seeking to find governance models that can pool together our existing abilities, enhancing them with outside expertise where necessary, and leading our Circuit and Churches towards a more professional management of God's gifts and use of them in our mission of spreading His Word.

Proposals for a centralized Financial Office serving both the Circuit and the Churches have been prepared and was submitted to the Circuit Meeting in September 2015

Grants

Grants totaling £46,451 were awarded during the year. Further details are itemized in the Accounts.

The Circuit also agreed to partner the Southall Group Ministry, based at St George's Parish Southall, to provide a Christian Worker to witness in the Southall Schools. Funding of £100,000 over 5 years (with up to £42,000 in the first year) was agreed by the Circuit Meeting on 26 March 2014. However, the only draw down to the year ended 31 August 2015 was £2,440 covering interview costs. For the year ended 31 August 2016, the draw down was £20,989. The project also attracted successful grants of 45,000 over 3 years from the All Saints Educational Trust and 60,000 over 3 years from the London District Advance fund. Though these grants pass through circuit accounts the commitment from reserves is up to 100,000. It is anticipated that there will be more drawn down against the circuit reserve grant during the later years of the project.

EALING TRINITY METHODIST CIRCUIT

Training

The Circuit subscribes to the importance of the whole people of God continuing to learn and develop to aid their deepening discipleship and ministry, and recognises the crucial importance of continuing learning and exploration for the development and growth of all of its members. A changing society may require new skills and expertise in different areas of knowledge. An authentic personal response to God's mission in the world is enabled through training and development of existing gifts and skills and the acquiring of new ones. In addition to academic training, grants are available for conferences, retreats, and short courses, eg. In conflict resolution, community development. To this end the Circuit has a budgeted Training Fund which granted £6,500 during this year.

Other Notes

During the year the Circuit has a member of the Association of Church Accountants and Treasurers.

The repairs and maintenance expenditure during the year on property was written off and not capitalised.

Reserves not tied up in fixed assets were in excess of £1 million at the year-end. At no time during the year was the Circuit insolvent either in terms of its assets or in terms of its ability to pay its debts as they became due.

Plans for 2016/17

The Circuit have committed to the following Mission Statement, to develop and enable:

‘A Christ-centered, confident, clear approach for the Circuit, building on the ‘Talents’ investments and supporting churches in our communities’

with emphasis on:

- Education,
- Schools’ and youth outreach,
- Theology
- Worship
- Welcome
- Local church growth and development
- Youth, children - church and community
- Health, healing, well-being
- Service, Anti-poverty work, Advocacy

The Circuit will:

- Actively look to appoint a further two Circuit Stewards, preferably from churches who do not yet have representation among the current group of Circuit Stewards.
- Continue to encourage change and renewal of mission culture in the Circuit churches and provide capital assistance for implementing initiatives.
- Continue ecumenical mission work with the Anglican churches in Southall, and the Southall Schools Worker project.
- Continue and develop the MHA ‘Care at Home’ scheme
- Implement the “Gathering the Harvests” proposal to employ a Finance Assistant to assist with Circuit and Churches accounts.
- Develop Planned Maintenance Strategies for Circuit properties

**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Annual Review

During 2015/2016 the Circuit determined the following objectives which it wished to implement during the following year in addition to their support of the Ministerial staff and the normal administration of the Circuit:

1. Proceed with the employment of a Finance Administrator to manage the Circuit's finances.
2. Actively look to appoint a further two Circuit Stewards.
3. Encourage a change and renewal of mission culture in the Circuit churches and provide capital assistance to their initiatives.
4. Continue and develop ecumenical work with Anglican churches in Southall.
5. Develop a partnership with Methodist Homes (MHA) for a 'Live At Home Scheme' in Ealing

The Circuit Stewards are pleased to report on how these objectives have been achieved during 2015/16:

1. The Circuit held interviews for a Finance Officer, but the successful candidate could not take up her Post. The post was re- advertised and it was decided that a second round of interview would take place in September 2016
2. The stewards, were sad to learn that 2 Circuit Stewards had decided to stand down. These were: - David Street and Barbara Quartey. David Street has ably steered and organised the Circuit finances for five years. Barbara Quartey has decided to stand down because of her work commitment. Barbara has been engaged in sterling work, especially in Human Resources. The Circuit acknowledges the services of both David and Barbara and continues to seek new Circuit Stewards.
3. The Circuit continues to seek new Circuit stewards.
4. The Circuit has been able assist the development and ministry of a few churches and members with grants provided under its Safeguarding, Learning and Development, Model Trust Fund and Crisis Grants Policies.
5. The Circuit has developed a Health and Wellbeing 'Salaamati' Project assisting the Southall community jointly with Holy Trinity Church in Southall. This project is currently undergoing a review

6. The Circuit are partnering with the Southall Group Ministry, based at St George's Parish Southall, to provide a Christian Worker to witness in the Southall Schools. The Project has appointed an Interfaith Educator, Rev Karen Greenidge who was welcomed to her new role at a special ecumenical service at Emmanuel Church, Southall on 17th January 2016.

Southall Secondary School Project:

As part of a package of five-year funding, money from the Circuit mission grants process (specifically agreed by circuit meeting) has been used to support the office, materials, and salary of the Southall Christian Schools Worker (title evolved to Southall Interfaith Educator), appointed January 2016.

Karen Greenidge (who happens to be an Anglican priest, but is employed in a lay capacity) works alongside the RE and PSHE staff and provision in the Southall secondary schools to develop Christian curriculum and lesson plans, support critical thinking and faith development among Christian young people, and coordinate a program 'in the mix' that brings panels of multi-faith leaders and believers into schools for discussion of practice and themes. She also preaches in the Circuit and the Southall Anglican Group, to promote the work of the project and link school work with the worshipping life of the churches.

The project is piloting new models for engagement with secondary schools in minority Christian situations, and proceeds from an explicitly confessional standpoint while facilitating the presence of the variety of faith leaders in constructive ways in the schools. It works alongside the 'PREVENT' strategy, and its management group includes lay leaders from the Circuit skilled in safeguarding and school management.

Launching new lesson plans and curriculum this Autumn, alongside the 'in the mix' panels and faith ambassadors, Karen has significant presence in four secondary schools, has been appointed to the SACRE group, has been made a governor of one school, and has begun to raise the profile of, and coordinate, Anglican and Methodist churches presence alongside the PREVENT program running in secondary schools.

The project has also begun recruiting and supporting in an after-school group 'faith ambassadors' of different faiths who are students who work together to promote critical thinking and mutual understanding among their peers, and is present also in the faith schools from Sikh and Muslim traditions.

This is a joint project with the Methodist Circuit and the Southall Anglican Group Ministry, supported by the London District, the Ealing Trinity Circuit, the All Saints' Educational Trust, and the Willesden Area of the London Diocese. The position has a management group that meets for oversight once per month, and is line managed by one of the Southall clergy and the Methodist Superintendent.

7. In partnership with the Circuit, Methodist Homes for the Aged has opened a 'live at home scheme' supporting vulnerable elders from all different parts of our community to remain in their own homes and retain independence. The Circuit gave the first year of a 15k/year 3-year mission grant to the scheme, to support the salary of a part time manager. The manager has organised delivery of over 55 'strength and balance' classes, alongside 'grow your own' gardening in raised beds and It is sited at Greenford Methodist church and works across Ealing Borough. The scheme is undergoing strategic development and is governed by a local management board chaired by a Circuit minister. Staff are managed by Methodist Homes for the Aged hierarchy.

8. The Circuit bade farewell to Both Revd. Peter and Revd. Suva Catford. Both Peter and Suva have brought a wealth of mission to the Circuit and, alongside their pastoral care with four congregations, have been instrumental in setting up our Food-Bank, Quiet-Zones and Methodist Homes for the Aged 'Care at Home' initiatives. Both will be sorely missed.

Deacon Richard Goldstraw, was also called away to become deputy Warden of the Diaconal Order. Richard's ministry was primarily in Ealing Green and Acton Hill churches as well as working across the Circuit and including the 'Living and Dying well' Series, which he pioneered Richard will be greatly missed.

A post of Associate Pastor to fulfil Richard's role during 2016-2017 has been advertised and it was agreed that interviews to be held, in September 2016. The stationing process for a new deacon from September 2017, is underway.

9. Farewell was also given to Rebecca Catford who served the Circuit as a Local preacher and secretary to the Local Preachers Meeting. Rebecca will also be greatly missed.

10. Interviews were held to replace both Revd. Suva and Revd. Peter Catford and we are pleased that Revd. Shirlyn Toppin was appointed to replace Suva Catford, with pastoral oversight for Hanwell and Pitshanger Churches;

Revd. Oluyemisi Jaiyesimi was equally welcomed, to replace Peter Catford, with pastoral oversight for Greenford and Northolt churches.

Both Shirlyn and Oluyemisi will work across the Circuit, as do the other existing Ministers and Deacon.

**EALING TRINITY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

Risk Management

Risks faced by the Circuit are constantly considered and reviewed by the Circuit Policy Committee and, where appropriate, have been transferred by paying insurers to take the risks. Security and safety of our churches is largely for those churches to determine and to mitigate following advice from Circuit Officers.

All churches and manses are the subject of quinquennial inspections and the reports on each are reviewed by the Circuit as well as the local Trustees. Action is taken to reduce the risks of injury to all who have a legitimate purpose to be on those premises.

The Circuit employs a Property Administrator to ensure that their properties are well maintained and the risk of injury to occupants and visitors is minimised, and that the Trustees are compliant with all legislation relevant to those properties.

The Circuit have considered the resilience of churches and the risk that they will not meet their assessments, and judge that there are sufficient resources to cover any probable shortfall in the following year.

The Circuit operates within a statutory framework of regulation and seeks to ensure that it follows Methodist standing orders. The Connexional Office provides guidance on changes that could affect the Circuit.

The Trustees are aware of their responsibility to ensure that the major risks to which Ealing Trinity Methodist Circuit is exposed are identified and to establish systems to mitigate those risks. They believe that there are in place adequate controls and systems to mitigate any external and internal risks the Charity may face.

Safeguarding

The Circuit follows the Connexional policy on safeguarding as detailed in Creating Safer Space. Each church has a safeguarding representative and there is a Circuit safeguarding co-ordinator to ensure the adoption of safe practice amongst children and vulnerable adults.

Reserves Policy

The reserves of the Circuit are, to a significant degree, dependent on the amount assessed on it by the London District year-on-year. The current reserves have now fallen to £11 000 and now that the tenants are to vacate the manse at Green Drive, This Manse is to be sold and this will increase the Reserve Funds. However, the Circuit believes that it should ensure that it has reserves sufficient to cover the stipends and employment costs of its Presbyters, Deacons and part-time Administrators for the full ensuing year but not to meet any redundancy pay should this be payable. This sum is estimated at £225,000 for the next financial year.

Other fixed costs of the Circuit, including the District Levy and District Assessments, are estimated at £172,800 for a full year. The Circuit deems it prudent to hold sufficient to cover these costs for six months, i.e. £86,400

The total of these possible costs is £311,400 and current reserves exceed that amount.

EALING TRINITY METHODIST CIRCUIT

Commitments

All known commitments are included in the financial statements.

Disclosure of information to auditors

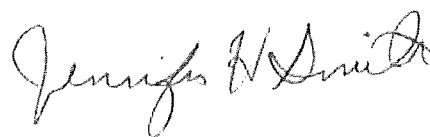
In so far as the Trustees are aware:

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

Auditors

The auditors, Citroen Wells, are willing to continue in office, and a resolution to re-appoint them will be proposed at the Trustee's Meeting.

Approved by the Trustees on the14/6/17..... and signed on their behalf by:



Revd. Dr. Jennifer Smith
Superintendent Minister

EALING TRINITY METHODIST CIRCUIT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE EALING TRINITY METHODIST CIRCUIT

We have audited the accounts of Ealing Trinity Methodist Circuit for the year ended 31 August 2016, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015).

This report is made solely to the charity's Trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditor

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of accounts which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 August 2016 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015); and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the accounts; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Other matter

Your attention is drawn to the fact that the charity has prepared accounts 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 for Smaller Entities published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Citroen Wells

Chartered Accountants

Statutory Auditor

Devonshire House

1 Devonshire Street

London

W1W 5DR

Dated: 16/6/17.....

Citroen Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING TRINITY METHODIST CIRCUIT

Number: 1134040

Statement of Financial Activities (SOFA) for the year ended 31 August 2016

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2015-16	Total 2014-15
		£	£	£	£	£	£
Income and Endowments from:							
1 Donations and legacies	4	390		37,000		37,390	430
2 Charitable activities						-	-
2a Assessments or share		172,397				172,397	163,465
2b Other	5	16,800				16,800	9,804
3 Other trading activities						-	-
3a - Lettings						-	-
3b - Miscellaneous						-	-
4 Investments	6	81,393				81,393	64,361
5 Other		1,165		98		1,263	2,217
6 Total		272,145	-	37,098	-	309,243	240,277
Expenditure on:							
Charitable activities							
7 Stipends, salaries, NIC & Pension costs	11	248,256		19,509		267,765	243,393
8 District Assessment		5,785				5,785	6,512
9 Methodist Church Fund		28,244				28,244	30,095
10 Telephone & travel						-	-
11 Insurance, utilities, etc						-	-
12 Maintenance on manses		33,809		58		33,867	65,681
13 Expenditure on other Circuit property		86,218				86,218	68,126
14 Depreciation	12	1,140				1,140	1,242
15 Provisions						-	-
16 Other Expenditure		17,555		33		17,588	19,906
17 Grants and Donations	8	46,451				46,451	125,323
Governance costs							
Circuit administration	7	18,337		2,882		21,219	10,540
18 Contributions to District Advance Fund		- 2,264				- 2,264	59,769
19 Total		483,531	-	22,482	-	506,013	630,587
20 Net income/(expenditure)		- 211,386	-	14,616	-	- 196,770	- 390,310
21 Transfers between funds		- 9,200		9,200			
Net income/(expenditure) before other recognised gains and losses		- 220,586	-	23,816	-	- 196,770	- 390,310
Other recognised gains / (losses):							
22 Gains/(Losses) on revaluation of fixed assets						-	-
23 Gains/(Losses) on investment assets						-	2,180,100
24 Actuarial gains /(losses) on defined benefit pension schemes						-	-
25 Net movement in funds		- 220,586	-	23,816	-	- 196,770	1,789,790
Reconciliation of funds:							
26 Total funds brought forward		4,882,654		10,229		4,892,883	3,103,093
27 Total funds carried forward		4,662,068	-	34,045	-	4,696,113	4,892,883

Ealing Trinity Methodist Circuit

Balance Sheet as at 31 August 2016

Unrestricted	Circuit Model Trust Fund (Unrestricted)	Restricted	Endowment Funds	2016	2015
£	£	£	£	£	£

Tangible Fixed Assets

	Notes					
Land & Buildings	12	1,040,477			1,040,477	1,041,617
Equipment	12					
Investment properties	13	2,785,000			2,785,000	2,785,000
Investments	13					
Total fixed assets		3,825,477			3,825,477	3,826,617

Current Assets

Debtors and Prepayments	14	643,679			643,679	20,892
Cash at Bank and in hand	14					
Trustees for Methodist Church Purposes deposits		11,903			11,903	879,426
Central Finance Board Deposits		208,663	34,045		242,708	320,674
Other		40,538			40,538	465
Total current assets		904,783	34,045		938,828	1,221,457

Creditors and Accruals (due in under 1 yr)

	15	68,192			68,192	155,191
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Net current assets (liabilities)

		836,591	34,045		870,636	1,066,266
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Total assets less current liabilities

		4,662,068	34,045		4,696,113	4,892,883
--	--	-----------	--------	--	-----------	-----------

Loans and creditors due after 1 year

	15					
--	----	--	--	--	--	--

Provisions for liabilities and charges

	15					
--	----	--	--	--	--	--

Net assets

		4,662,068	34,045		4,696,113	4,892,883
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Funds of the Circuit

Unrestricted funds	17	4,662,068			4,662,068	4,882,654
Circuit Model Trust Fund (Unrestricted)	17				-	-
Restricted funds	17		34,045		34,045	10,229
Total Funds		4,662,068	34,045		4,696,113	4,892,883

Approved by the Trustees on 14/6/17 and agreed on their behalf by:

Rev. Dr. Jennifer Smith
Superintendent Minister

The notes overleaf form part of the accounts.

EALING TRINITY METHODIST CIRCUIT

Number:

1134040

Comparative detailed Statement of Financial Activities (SOFA) for the year ended 31 August 2015

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2014-15
		£	£	£	£	£
Income and Endowments from:						
1 Donations and legacies	4	430				430
2 Charitable activities						-
2a Assessments or share		163,465				163,465
2b Other	5	9,804				9,804
3 Other trading activities						-
3a - Lettings						-
3b - Miscellaneous						-
4 Investments	6	64,361				64,361
5 Other		2,217				2,217
6 Total		240,277	-	-	-	240,277
Expenditure on:						
Charitable activities						
7 Stipends, salaries, NIC & Pension costs	11	243,393				243,393
8 District Assessment		6,512				6,512
9 Methodist Church Fund		30,095				30,095
10 Telephone & travel						-
11 Insurance, utilities, etc						-
12 Maintenance on manses		61,727		3,954		65,681
13 Expenditure on other Circuit property		60,505		7,621		68,126
14 Depreciation	12	1,242				1,242
15 Provisions						-
16 Other Expenditure		9,296		10,610		19,906
17 Grants and Donations	8	125,323				125,323
Governance costs						
Circuit administration	7	10,540				10,540
18 Contributions to District Advance Fund		59,769				59,769
19 Total		608,402	-	22,185	-	630,587
20 Net income/(expenditure)		- 368,125	-	- 22,185	-	- 390,310
21 Transfers between funds						
Net income/(expenditure) before other recognised gains and losses		- 368,125	-	- 22,185	-	- 390,310
Other recognised gains / (losses):						
22 Gains/(Losses) on revaluation of fixed assets						-
23 Gains/(Losses) on investment assets		2,180,100				2,180,100
24 Actuarial gains /(losses) on defined benefit pension schemes						-
25 Net movement in funds		1,811,975	-	- 22,185	-	1,789,790
Reconciliation of funds:						
26 Total funds brought forward		3,070,679		32,414		3,103,093
27 Total funds carried forward		4,882,654	-	10,229	-	4,892,883

Notes to the Accounts

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 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.

Restricted funds which are held for a narrower purpose. Details of each material fund are disclosed in the final note 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 investment properties 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.

Under certain exemptions applicable to the Methodist Church, the receipt and onward payment of monies for the District Assessment is not deemed to be part of the incoming resources of the Circuit for the purposes of deciding whether an independent external examiner or an auditor should report on these accounts.

The Circuit's assessments are accounted for on a receivable basis; when the Circuit becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Rents received on manses currently unoccupied by a Minister and so available for letting are accounted for on a receivable basis.

Grants receivable are included when the relevant conditions for the grant have been met.

Resources Expended

All expenses are accounted for on an accruals basis. 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

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

The freehold property is shown in the accounts at 2016 deemed values. No depreciation is provided on the building 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.

Depreciation is provided on other fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Plant and machinery	33.33% reducing balance
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Investment Properties

Investment properties are stated at market value and comprise three properties that are rented on short term tenancy agreements. At the year end the investment properties were revalued by the directors to reflect market values based on a professional valuation obtained during the year.

Movements on the valuation of the investment properties are included within Other recognised gains and losses in the Statement of Financial Activities.

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 in the year in which they arise.

Pensions

Stipendiary Circuit Ministers are eligible to join the Methodist Ministers' Pension Scheme (MMPS). The MMPS is a funded defined benefit scheme maintained by The Methodist Church of Great Britain. As the Circuit is unable to identify its share of the underlying assets and liabilities of the scheme, the Circuit has taken the advantage of the exemption in Financial Reporting Standard for Small entities applicable in the UK (effective from 1 January 2015), Retirement Benefits, and has accounted its contributions to the scheme as if it were a defined contribution scheme. The pension costs for the scheme represent the contribution payable by the Circuit in the year. The contribution rates are set each year by the Methodist Conference.

Ealing Trinity Methodist Circuit

4. Income from donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2016 Total	2015 Total
	£		£	£	£
Grants	-		37,390	37,390	-
Total	-	-	37,390	37,390	-

5. Income from charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2016 Total	2015 Total
	£		£	£	£
Rent from manses	16,800			16,800	9,804
Total	16,800	-	-	16,800	9,804

6. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2016 Total	2015 Total
	£		£	£	£
Central Finance Board	7,424			7,424	8,927
Rental income	73,969			73,969	55,434
Total	81,393	-	-	81,393	64,361

7. Circuit administration (governance costs)	Unrestricted	Circuit Model Trust Fund	Restricted	2016 Total	2015 Total
	£		£	£	£
Postage, printing, stationery and phone	3,723		1,478	5,201	2,111
Sundry expenses	1,139		1,404	2,543	1,886
Preaching costs	271			271	-
Auditor's remuneration	7,560			7,560	5,780
Office equipment	1,430			1,430	763
Legal and professional fees	2,455			2,455	-
TMCP management fee	1,759			1,759	-
Total	18,337	-	2,882	21,219	10,540

8. Grants	Unrestricted	Circuit Model Trust Fund	Restricted	2016 Total	2015 Total
	£		£	£	£
Educations and Youth	330			330	414
Kings Hall Church	13,000			13,000	6,500
Acton Hill	30,250			30,250	23,000
London Citizens	1,200			1,200	1,200
Lay training	1,671			1,671	-
Ealing Green	-			-	55,000
Greenford Church	-			-	35,249
Southall School Worker	-			-	2,440
Northholt Church	-			-	1,500
Church Grant	-			-	20
Total	46,451	-	-	46,451	125,323

Ealing Trinity Methodist Circuit

9. Payment to Trustees

	2016	2015
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ -	-
Number of trustees who were paid expenses	8	6
Nature of the expenses	Expense payments primarily relate to reimbursement for travel and computing costs	
Total amount paid	£ 15,965	7,635

During the year several of the Trustees, being ministers of the Circuit, received remuneration in the form of stipends.

Stipends and pensions were paid to the following Trustees; Revd. Dr. J. Smith £32,987, Revd. P. Catford £28,666, Revd. S. Catford £28,666, Revd. R. Bending £31,272, Deacon R. Goldstraw £28,666 and Deacon L. Nkwela £31,272.

Rev.d P. and S. Catford, Revd. R Bending, Deacon R. Goldstraw and Deacon L. Nkwelah lived rent free in the manse properties being 182 Church Road, 91 Elers Road, 27 Rosemont Drive and 89 Constons Avenue respectively.

10. Fees for examination or audit of the accounts

Auditors' fees for reporting on the accounts	£ 7,560	5,800
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ -	-

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 191,523	170,106
Employer's National Insurance costs	£ 15,950	14,583
Pension costs	£ 37,112	36,312
Administrative expenses	23,180	22,392
Total staff costs	£ 267,765	243,393
Average number of staff employeeed during the year were:	10	7

There were no employees whose annual emoluments were £60,000 or more.

The Circuit advises that there were no outstanding or prepaid pension contributions existing at 31 August 2016.

12. Tangible Fixed Assets

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			1,040,417	2,785,000		3,938		3,829,355
Additions								
Revaluations (+/-)								
Disposals (-)								
Transfers * (+/-)								
Balance carried forward			1,040,417	2,785,000		3,938		3,829,355

Accumulated depreciation

		SL or RB	SL or RB	SL or RB	SL	
					3 years	

Balance brought forward						2,738		2,738
Depreciation charge for year (-)						1,140		1,140
Revaluations (+/-)								
Disposals (-)								
Transfers* (+/-)								
Balance carried forward						3,878		3,878

Net book value

Brought forward	-	-	1,040,417	2,785,000	-	1,200	-	3,826,617
Carried forward	-	-	1,040,417	2,785,000	-	60	-	3,825,477

13. Investments

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

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

Analysis of investment movements

	2016	2015
Investment properties	2,785,000	2,785,000
Total	2,785,000	2,785,000

Change in investment values

Carrying (market) value at beginning of year	2,785,000	604,000
Add: additions to investments at cost	-	900
Less: disposals at carrying value	-	-
Net gain/(loss) on revaluation	-	2,180,100
Carrying (market) value at end of year	2,785,000	2,785,000

Investment properties comprise four flats at Havelock House and the properties at 37 and 39 Newton Avenue. The Trustees obtained a professional valuation for these properties in the year ended 31 August 2015 leading to the gain on the revaluation. The Trustees consider that the valuation of investment properties is reasonable at 31 August 2016.

Ealing Trinity Methodist Circuit

14. Analysis of current assets

	2016	2015
	£	£
Debtors and prepayments		
Prepayments	643,144	20,356
Accrued income	-	-
Other debtors	535	536
Total debtors and prepayments	643,679	20,892

Analysis of cash at bank

Bank balance held in Barclays	40,093	-36
Bank balance held in Central Finance Board	242,708	320,674
Bank balance held in Trustees for Methodist Church Purposes	11,903	879,426
Bank balance held in Property accounts	445	500
Total Cash and Bank	295,149	1,200,564

15. Analysis of current liabilities and long term creditors

Accruals	11,188	68,860
Deferred income	42,004	34,131
Grant commitments payable	15,000	50,000
Other creditors	-	2,200
Total Current Liabilities	68,192	155,191

16. Capital Commitments and contingent liabilities

At the 31st August 2016 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2016.

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	4,882,654	272,145	483,531	-9,200	4,662,068	
Totals	4,882,654	272,145	483,531	-9,200	4,662,068	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	415	98	33	1,000	1,480	Support for individuals in specific need
School-R	-2,440	37,000	22,391	8,200	20,369	Southall Christian Schools Worker Project
Kings Hall	58		58			
K1- Future	12,196				12,196	Kings Hall English Speaking Christian Group
Totals	10,229	37,098	22,482	9,200	34,045	

18. Related Parties

There were no other related party transactions during the year other than those disclosed under note 9 relating to the Trustees.

19. Connexional Funds

The Circuit is also responsible for overseeing the collection of monies for the wider work of the Church. Amounts collected which do NOT form part of the Circuit resources are given in total below.

Connexional and other contributions

	2016 £	2015 £
Contributions	0	6,115
Amounts paid over	0	(3,915)
In hand (to forward to Deposit Protection scheme)	2,200	2,200

	2016 £	2015 £
Chairman's Fund	0	30
Fund for the Support of Presbyters and Deacons	0	233
Connexional Property Fund	0	250
Mission in Britain Fund	0	33
Methodist Women in Britain (WMF)	0	74
World Mission Fund	0	1,134
Junior Mission for All (WMF)	0	489
World Methodist Council (Achieving the Vision)	0	272
	0	0
Other contributions	0	0
Dilapidations Deposit Scheme	0	3,600
Total	0	6,115