



**EALING TRINITY CIRCUIT**  
**OF THE METHODIST CHURCH**

**(REGISTERED CHARITY No 1134040)**

**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2017**

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
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***FOR THE YEAR ENDED 31 AUGUST 2017***

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# EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)

## REFERENCES AND ADMINISTRATIVE DETAILS

### FOR THE YEAR ENDED 31 AUGUST 2017

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#### Circuit Ministers and Officers

##### Active Circuit Ministers

Rev Jennifer Smith (Superintendent) (*resigned 31 July 2017*)  
 Rev Rachel Bending (Superintendent - *appointed 1 September 2017*)  
 Rev Oluyemisi Jaiyesimi  
 Rev Shirlyn Toppin  
 Deacon Lemia Nkwelah  
 Deacon Ramona (*Appointed 1 September 2017*)  
 Penny Pedley (Associate Pastor) (*appointed 12 September 2017*)  
 Rev Randolph Turner (Associate Pastor) (*resigned 31 July 2017*)  
 Rev Salamat Zindani (Associate Pastor) (*resigned 31 July 2017*)  
 Rev Tasawer Samuel Pandayar (Associate Pastor) (*appointed 15 February 2018*)

##### Circuit Stewards

Blossom Jackson (Senior Circuit Steward)  
 Michael Brown (*resigned 31 July 2017*)  
 Colleen Hicks  
 Derek Nicholls  
 Stephen Sears (Treasurer) (*appointed 1 February 2017*)  
 Jane Horwich (*appointed 12 September 2017*)  
 Fleur Hatherall (*appointed 12 September 2017*)

Mr Will Quansah was appointed Circuit Finance Officer in September 2016, working part-time 2 day per week. As an interim measure, Michael Brown acted as the principal officer overseeing day to day financial management and accounting for the circuit up to February 2017, after which Stephen Sears was appointed Circuit Treasurer. Throughout the period from September 2016 to February 2017, Michael worked in a supportive capacity to both the Circuit Finance Officer and Stephen Sears.

##### Auditors

Citroen Wells  
 Chartered Accountants and Statutory Auditors  
 Devonshire House  
 1 Devonshire Street  
 London  
 W1W 5DR

##### Investment Managers

Central Finance Board of the Methodist Church  
 9 Bonhill Street  
 London  
 EC2A 4PE

Trustees for Methodist Church purposes  
 Central Buildings  
 Oldham Street  
 Manchester  
 M1 1JQ

##### Banker

Barclays Bank plc  
 Ealing Branch  
 c/o Leicester  
 LE87 2BB



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017***

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The Trustees present their report and accounts for the year ended 31 August 2017. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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 Republic of Ireland (FRS 102) (effective 1 January 2015).

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### **Governance**

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

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.

#### **Trustees**

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

Mrs Esther Ackah	Mr Melvin Khub-Dass	Mr George Oliver
Mr Michael Brown	Mr Harmash Masih	Mr Stephen Sears
Mr Colin Hatherall	Mrs Sylvia Murray	Mrs Janet Smith
Mrs Blossom Jackson	Rev Oluiyemisi Jaiyesimi	Miss Lynne Thomas
Mr Martin Kingsnorth	Mrs Gill Standfield	Mr Hector Vimbai Chidiya
Mr George Masih	Ms Vinette Small	Revd Rachel Bending
Ms Carol Morrison	Mr David Street	
Mr Derek Nicholls	Rev Shirlyn Toppin	
Mrs Lyn Sallows	Mrs Barbara Williams	
Ms Louise Singleton	Mr Simon Bhatti	
Ms Cathy Snow	Mrs Marian Garnett	
Miss Win Thompson	Ms Andrea Joseph	
Ms Karen Whitehouse	Rev Michaela Youngson	
Ms Valerie Cummings-Palmer	Mr George Lafford	
Mrs Colleen Hicks	Dr Derek Matthews	
Deacon Lemia Nkwelah	Mrs Marion Narain	



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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Rev Dr Jennifer Smith (resigned 31 July 2017)  
Mrs Jane Horwich (appointed 12 September 2017)  
Mrs Penny Pedley (appointed 12 September 2017)  
Mrs Mary Pilgrim (resigned 14 June 2017)  
Deacon Ramona Samuel (appointed 1 September 2017)  
Fleur Hatherall (appointed 12 September 2017)  
Rev Tasawer Samuel Pandayar (appointed 15 February 2018)

#### **Objective and purpose**

The charity's 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. We 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.

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, the Circuit Finance and Property Committee and the Circuit Policy Committee.

1. Overall control rests with the Methodist Conference.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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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 neighbour to people in need and challenge injustice.

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

#### **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 CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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#### **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.

#### **Financial Review**

##### Properties

During the year two manses that became vacant were let and produced income. At the end of the financial year all properties owned by the Circuit were occupied either by Ministers or by tenants.

##### The King's Hall, Southall

King's Hall has remained closed since 2013 as the building had become unsafe for public use. Two churches worshipped at Kings Hall, an English language congregation on Sunday mornings and an Urdu-speaking congregation on Sunday afternoons. Following the closure, the morning congregation joined Kingsdown Methodist Church as a 'Class Meeting' and worship on Sunday mornings at Hanwell Methodist Church. The afternoon, Urdu-speaking congregation holds their worship in the premises of a nearby school, which they rent. There are ongoing discussions with various organisations for the best possible outcome that will ensure a Methodist presence on the site and long-term gains for both congregations, the Circuit and the local community.

As a part of the closure the Circuit took responsibility as Managing Trustees of the King's Hall building and it has been added to the Circuit Tangible Assets since then. Connexional consent has been given for the sale of the church and halls for development with the provision of a specified area of 'retained space, which will be leased back to the Circuit for mission and worship. Until final resolution, the Circuit continues to provide insurance and security for the building, together with professional fees and disbursements involved in the sale.

The 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 'Class Meetings' 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 King's Hall site from sale, and are developing a partnership within the Methodist trustee family to redevelop the site. Amongst other considerations, the Circuit would partner with the newly formed Connexional Property Development Group to consider options for the development of the site.

##### Finance Officer

Will Quansah was appointed Finance Officer in October 2016, his primary role being; bookkeeping; looking after the Circuit finance and working closely with the Superintendent and the Treasurer.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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#### Grants

Grants totalling £35,898 were awarded during the year.

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 was agreed by the Circuit Meeting on 26 March 2014. The draw down for the financial year was £32,439. 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 the 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.

#### 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 was 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. 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 the future**

The Circuit has 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

# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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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 'Live at Home' scheme.
- Develop Planned Maintenance Strategies for Circuit properties.

#### **Achievement and Performance**

During 2016/2017 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 2016/17:

1. The Circuit held interviews for a Circuit Finance Officer in September 2016 and Will Quansah was appointed.
2. Colleen Hicks was appointed as Circuit Steward- Pitshanger Church with shared responsibilities for HR. The Circuit continues to seek new Circuit stewards.
3. 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.
4. The 'Salaamati' Project, a Health and Wellbeing Project assisting the Southall community, run jointly with Holy Trinity Church in Southall is under review. Meanwhile the Circuit is working as part of Hope for Southall Street Homeless, an interfaith organisation, as it develops urgently needed services for the homeless.
5. Southall Secondary School Interfaith 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.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2017 (continued)***

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6. **Methodist Homes for the Aged:**

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 15,000 pa 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, and other events and services. Its office 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.

7. Mrs Penny Pedley was appointed to the post of Associate Pastor to Ealing Green and Kingsdown Church for the 2017/18 year and a new deacon- Ramona Samuel was also appointed for a longer period to meet the reconstructed requirements of the circuit, emanating from the departure of Deacon Richard Goldstraw in 2015/16 and associate pastor, Rev Randolph Turner and Superintendent Rev Dr Jennifer Smith during 2016/17.

#### **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.

During the 2016-17 financial year the Borders Agency informed the circuit that one of our employees no longer had leave to remain or right to work in this country. We received a fine which was reduced as a result of our co-operation. The circuit has since gained legal advice to ensure that our structures and procedures are now more robust.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 AUGUST 2017 (continued)**

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#### **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 aggregate Reserve Funds at 31 August 2017 have fallen to £4,494,716. As the tenants have vacated 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. With the sale of the manse at Green Drive reserves will be restored to an adequate level.

#### **Commitments**

All known commitments are included in the financial statements.

#### **Disclosure of Information to Auditors**

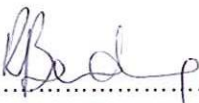
In so far as the Trustees are aware:

- (1) there is no relevant audit information of which the charity's auditors are unaware; and
- (2) 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. A resolution to appoint auditors will be made by the Trustees.

Approved by the Trustees on the 17/4/18 ..... and signed on their behalf by:

  
.....

**Revd Rachel Bending**

**Superintendent Minister**

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 AUGUST 2017***

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

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 state of affairs of the Circuit'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 them 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 frauds and other irregularities.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **INDEPENDENT AUDITORS REPORT**

### **TO THE TRUSTEES OF EALING TRINITY CIRCUIT OF THE METHODIST CHURCH**

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#### **Opinion**

We have audited the accounts of Ealing Trinity Circuit of the Methodist Church (the 'charity') for the year ended 31 August 2017, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 August 2017, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **INDEPENDENT AUDITORS REPORT (*continued*)**

### **TO THE TRUSTEES OF EALING TRINITY CIRCUIT OF THE METHODIST CHURCH**

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In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

- We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:
- the information given in the accounts is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' responsibilities, the Trustees are responsible for the preparation of accounts and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the accounts**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect there under.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**INDEPENDENT AUDITORS REPORT (*continued*)**  
**TO THE TRUSTEES OF EALING TRINITY CIRCUIT OF THE**  
**METHODIST CHURCH**

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A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**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 applicable in the UK and Republic of Ireland (FRS 102)" 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**

*12/6/18*

**Chartered Accountants**  
**Statutory Auditor**

Devonshire House  
1 Devonshire Street  
London  
W1W 5DR

Citroen Wells is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a Company under section 1212 of the Companies Act 2006.



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE ENDED 31 AUGUST 2017**

	Notes	Unrestricted funds	Restricted funds	2017 Total	2016 Total
<b><u>Incoming and Endowments from:</u></b>		£	£	£	£
Donations and legacies	3	877	35,021	35,898	37,390
<b>Charitable activities</b>					
Circuit assessment	4	176,279	-	176,279	172,397
Investment income and interests	5	82,208	-	82,208	81,393
Rental income	6	17,631		17,631	16,800
Other income		1,890	-	1,890	1,263
<b>Total income and Endowments</b>		<b>278,885</b>	<b>35,021</b>	<b>313,906</b>	<b>309,243</b>
<b><u>Expenditure on:</u></b>					
<b>Charitable activities</b>					
Stipends and staff costs	7	264,090	31,949	296,039	267,765
District assessment		38,297	-	38,297	34,029
Maintenance on Manses	8	101,838	-	101,838	33,867
Expenditure on other Circuit properties	9	10,917	-	10,917	86,218
Grants and donations	10	31,798	-	31,798	46,451
Other expenditure	11	17,772	-	17,772	18,728
District advance fund		296	-	296	(2,264)
Circuit Administration	12	17,858	488	18,346	21,219
<b>Total expenditure</b>		<b>482,866</b>	<b>32,437</b>	<b>515,303</b>	<b>506,013</b>
<b>Net income/(expenditure)</b>		<b>(203,981)</b>	<b>2,584</b>	<b>(201,397)</b>	<b>(196,770)</b>
<b>Net movement in funds</b>		<b>(203,981)</b>	<b>2,584</b>	<b>(201,397)</b>	<b>(196,770)</b>
Fund balances at 1 Sept 2016		<b>4,662,068</b>	<b>34,045</b>	<b>4,696,113</b>	<b>4,892,883</b>
<b>Fund balances at 31 Aug 2017</b>		<b>4,458,087</b>	<b>36,629</b>	<b>4,494,716</b>	<b>4,696,113</b>



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2017**  
**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

Comparative year information Year ended 31 August 2016	Notes	Unrestricted funds	Restricted funds	2016 Total
<u>Incoming and Endowments from:</u>		£	£	£
Donations and legacies	3	390	37,000	37,390
<b>Charitable activities</b>				
Circuit assessment	4	172,397	-	172,397
Investment income and interests	5	81,393	-	81,393
Rental income	6	16,800		16,800
Other income		1,165	98	1,263
<b>Total income and Endowments</b>		<b>272,145</b>	<b>37,098</b>	<b>309,243</b>
<u><b>Expenditure on:</b></u>				
<b>Charitable activities</b>				
Stipends and staff costs	7	248,256	19,509	267,765
District assessment		34,029	-	34,029
Maintenance on Manses	8	33,809	58	33,867
Expenditure on other Circuit properties	9	86,218	-	86,218
Grants and donations	10	46,451	-	46,451
Other expenditure	11	18,695	33	18,728
District advance fund		(2,264)	-	(2,264)
Circuit Administration	12	18,337	2,882	21,219
<b>Total expenditure</b>		<b>483,531</b>	<b>22,482</b>	<b>506,013</b>
<b>Net income/(expenditure) before transfers</b>		<b>(211,386)</b>	<b>14,616</b>	<b>(196,770)</b>
<b>Transfers between funds</b>		<b>(9,200)</b>	<b>9,200</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(220,586)</b>	<b>23,816</b>	<b>(196,770)</b>
Fund balances at 1 Sept 2015		4,882,654	10,229	4,892,883
<b>Fund balances at 31 Aug 2016</b>		<b>4,662,068</b>	<b>34,045</b>	<b>4,696,113</b>

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 £	2016 £
<b><u>Fixed assets</u></b>					
Tangible assets	15	4,442,417	-	4,442,417	3,825,477
		4,442,417	-	4,442,417	3,825,477
<b><u>Current assets</u></b>					
Cash at bank and in hand		103,810	36,629	140,439	295,149
Debtors	16	5,549	-	5,549	643,679
		109,359	36,629	145,988	938,828
Creditors: amounts falling due within one year	17	93,689	-	93,689	68,192
<b>Net current assets</b>		15,670	36,629	52,299	870,636
<b>Net assets</b>		4,458,087	36,629	4,494,716	4,696,113
<b><u>Accumulated funds</u></b>					
Unrestricted funds		1,697,087	-	1,697,087	1,901,068
Restricted funds	20	-	36,629	36,629	34,045
Revaluation reserve		2,761,000	-	2,761,000	2,761,000
<b>Total funds</b>		4,458,087	36,629	4,494,716	4,696,113

The accounts were approved by the Trustees on 17/4/18 and signed on their behalf by:

  
 Revd Rachel Bending  
 Superintendent Minster



# **EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 AUGUST 2017**

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#### **1. Accounting policies**

##### **a) Circuit information**

Ealing Trinity Circuit of the Methodist Church is an unincorporated Charity in England and Wales. The main address is given on page 1 of these accounts.

##### **b) Accounting convention**

The accounts have been prepared in accordance with Charities Act 2011 and '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 Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016)'. The Circuit is a Public Benefit Entity as defined by FRS 102.

The Circuit has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Circuit.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 August 2017 are the first accounts of Ealing Trinity of the Methodist Church prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 September 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

##### **c) Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Circuit has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

##### **d) Income recognition**

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.

# EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)

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#### 1. Accounting policies (continued)

Donations and legacies are accounted for when entitlement has been confirmed, the amount can be measured and receipt is probable.

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.

Investment income is accounted for on a receivable basis.

Other income is accounted for on a receivable basis.

#### e) Expenditure recognition

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.

#### f) 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.

#### g) Funds

The funds held constitute:

**Unrestricted funds** are held for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

**Restricted funds** are funds, which are to be used in accordance with specific restrictions imposed by donors and grantors. The aim and use of the major restricted funds are set out in the notes to the accounts.

#### h) VAT

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



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)**

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**1. Accounting policies (continued)**

**i) Tangible fixed assets**

Land and buildings are stated at cost or in the case of donated assets at valuation at the date that the assets are gifted to the Circuit. The Trustees consider that the lives of the properties are so long and their residual values so high based on prices prevailing at the time of acquisition that the annual depreciation charge and accumulated depreciation is not material. Accordingly, no depreciation is provided on freehold properties used for charitable activities. Any material impairment in the value of such properties, following an annual review, would be chargeable to the Statement of Financial Activities.

Plant and machinery having an initial cost greater than £1,000 are capitalised and stated at cost less depreciation

Depreciation rates calculated to write off the cost or valuation less their residual values over their useful lives as follows:

Plant and machinery	33.33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the Statement of Financial Activities for the year.

**j) Investment properties**

Investment properties, which are properties held to earn rentals and/or for capital appreciation, are initially measured at cost and subsequently measured using fair value model and stated at its fair value as the reporting end date. The surplus or deficit on revaluation is recognised in the Statement of Financial Activities.

**k) Non-current investments**

Investments are valued in the Balance Sheet at market value at the year end. Realised and unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the year in which they arise.

**l) Impairment of non-current investments**

At each reporting end date, the Circuit reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any) and any losses are recognised in the Statement of Financial Activities.

**m) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**n) Financial instruments**

The Circuit has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Circuit's balance sheet when the Circuit becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)

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#### 1. Accounting policies (*continued*)

##### **Basic financial assets**

Basic financial assets, which include other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **o) Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **p) Retirement benefits**

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 102 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.

#### 2. Critical accounting estimates and judgements

In the application of the Circuit's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (continued)**

**3. Donations and legacies**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
All Saints Educational Trust	-	15,000	15,000	15,000
District Advance Fund	-	20,000	20,000	22,000
Others	877	21	898	390
	<u>877</u>	<u>35,021</u>	<u>35,898</u>	<u>37,390</u>

**4. Circuit assessment**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Acton Hill Methodist Church	22,122	-	22,122	21,051
Ealing Green Methodist Church	34,934	-	34,934	34,631
Greenford Methodist Church	31,211	-	31,211	29,762
Hanwell Methodist Church	22,698	-	22,698	21,272
King's Hall Methodist Church	8,269	-	8,269	10,668
Kingsdown Methodist Church	29,144	-	29,144	29,144
Northolt Methodist Church	17,054	-	17,054	14,814
Pitshanger Methodist Church	10,847	-	10,847	11,055
	<u>176,279</u>	<u>-</u>	<u>176,279</u>	<u>172,397</u>

**5. Investment income and interests**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Interest	932	-	932	7,424
Income from investment properties	81,276	-	81,276	73,969
	<u>82,208</u>	<u>-</u>	<u>82,208</u>	<u>81,393</u>

**6. Rental income**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
44 Green Drive	4,431	-	4,431	16,800
27 Rosemont Road	13,200	-	13,200	-
	<u>17,631</u>	<u>-</u>	<u>17,631</u>	<u>16,800</u>

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)**

**7. Stipends and staff costs**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Stipends	138,824	-	138,824	152,453
Salaries	57,653	29,061	86,714	39,070
Employer's National Insurance	14,314	2,888	17,202	15,950
Pension costs	30,696	-	30,696	37,112
Administrative expenses	22,603	-	22,603	23,180
	<u>264,090</u>	<u>31,949</u>	<u>296,039</u>	<u>267,765</u>

There were no employees whose annual emoluments were £60,000 or more.  
There were no outstanding or prepaid pension contributions as at 31 August 2017.  
The average number of staff employed during the year was 11 (2016:10).

**8. Maintenance on manses**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Building repairs and maintenance	83,373	-	83,373	12,994
Insurance	8,672	-	8,672	10,718
Rates	9,793	-	9,793	10,155
	<u>101,838</u>	<u>-</u>	<u>101,838</u>	<u>33,867</u>

**9. Expenditure on Circuit properties**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Building repairs and maintenance	6,344	-	6,344	12,199
Rates	4,334	-	4,334	4,532
Professional fees	239	-	239	69,487
	<u>10,917</u>	<u>-</u>	<u>10,917</u>	<u>86,218</u>



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)**

**10. Grants and donations**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Education & Youth	-	-	-	330
London Citizens	1,200	-	1,200	1,200
Acton Hill Methodist Church	1,250	-	1,250	250
Northolt Methodist Church	5,000	-	5,000	-
Northolt Live at Home Scheme	-	-	-	15,000
Methodist Homes for the Aged	-	-	-	15,000
Hanwell	23,400	-	23,400	-
Kings Hall Methodist Church	700	-	700	13,000
Lay training	248	-	248	1,671
	<b>31,798</b>	<b>-</b>	<b>31,798</b>	<b>46,451</b>

**11. Other expenditure**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Depreciation	60	-	60	1,140
Circuit Benevolent Fund	-	-	-	233
Moulin House closure costs	500	-	500	500
Church closure costs	17,208	-	17,208	15,699
Other costs	4	-	4	1,156
	<b>17,772</b>	<b>-</b>	<b>17,772</b>	<b>18,728</b>

**12. Circuit administration**

	Unrestricted funds	Restricted funds	2017	2016
	£	£	£	£
Printing, postage & stationery	4,765	488	5,253	5,201
Sundry	1,692	-	1,692	2,543
Preaching costs	134	-	134	271
Auditor's remuneration	7,800	-	7,800	7,560
Payroll service	2,844	-	2,844	-
Office equipment	-	-	-	1,430
Legal & Professional fees	600	-	600	2,455
TMCP management fee	23	-	23	1,759
	<b>17,858</b>	<b>488</b>	<b>18,346</b>	<b>21,219</b>

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)**

**13. Auditor's remuneration**

	2017	2016
	£	£
Fees payable to the auditors	7,800	7,560

**14. Trustees' remuneration and expenses**

The Trustees listed below were employed by the Circuit. Their total emoluments, including pension contributions, were for services they provided in undertaking their employment role and not in respect of their services as Trustees.

	2017	2016
	£	£
Rev. J Smith	33,651	32,987
Rev. R Bending	31,778	31,272
Deacon L Nkwelah	31,778	31,272
Oluyemisi Jaiyesimi	31,778	-
Shirlyn Toppin	31,778	-
Deacon R Goldstraw	-	28,666
Rev. P Catford	-	28,666
Rev. S Catford	-	28,666
	<b>157,958</b>	<b>181,531</b>

The reimbursement of Trustees' expenses were as follows:

	2017	2016
	£	£
Travel	1,401	3,539
Telephone	5,295	3,160
Printing, postage and stationery	833	618
Relocation costs	5,510	6,157
Training	2,780	2,491
	<b>15,819</b>	<b>15,965</b>

Ministers were paid a stipend, pension, travel and other expenses following Methodist Church guidelines.



**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (*continued*)**

15. Tangible fixed assets	Investment properties £	Freehold Land and Buildings £	Plant and Machinery £	Total £
<b>Cost &amp; valuation</b>				
At 1 September 2016	2,785,000	1,040,417	3,938	3,829,355
Additions	-	617,000	-	617,000
At 31 August 2017	2,785,000	1,657,417	3,938	4,446,355
<b>Depreciation</b>				
At 1 September 2016	-	-	3,878	3,878
Charge for the year	-	-	60	60
At 31 August 2017	-	-	3,938	3,938
<b>Carrying value</b>				
At 31 August 2017	2,785,000	1,657,417	-	4,442,417
At 31 August 2016	2,785,000	1,040,417	60	3,825,477

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 2017.

**15. Debtors**

	2017 £	2016 £
Prepayments	5,015	643,144
Other debtors	534	535
	<b>5,549</b>	<b>643,679</b>

**EALING TRINITY CIRCUIT OF THE METHODIST CHURCH (35/24)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017 (continued)**

**16. Creditors: amount falling due within one year**

	2017	2016
	£	£
Accruals	8,096	8,097
Deferred income	44,102	42,004
Grant commitments payable	38,400	15,000
Other creditors	3,091	3,091
	<b>93,689</b>	<b>68,192</b>

**17. Capital commitments and contingent liabilities.**

At 31 August 2017, the Circuit had no capital commitments and no contingent liabilities.

**18. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	2017 Total
	£	£	£
Fund balances at 31 August 2017 are represented by:			
Tangible fixed assets	4,442,417	-	4,442,417
Investments	-	-	-
Current assets	109,359	36,629	145,988
Creditors: amount falling due within one year	(93,689)	-	(93,689)
	<b>4,458,087</b>	<b>36,629</b>	<b>4,494,716</b>

**19. Restricted funds**

Funds	Balance as at 1 September 2016	Incoming	Outgoing	Balance as at 31 August 2017
	£	£	£	£
1. Benevolent fund	1,480	21	-	1,502
2. School-R	20,369	35,000	(32,437)	22,931
3. K1-Future	12,196	-	-	12,196
	<b>34,045</b>	<b>35,021</b>	<b>(32,437)</b>	<b>36,629</b>