

The Methodist Church
Wolverhampton and Shrewsbury District

Registered Charity Number 1134902

Trustees' Annual Report and Financial Statements

for the year ended
31st August 2018

The Methodist Church

Wolverhampton and Shrewsbury District

Trustees' Annual Report and Financial Statements for the year ended 31st August 2018

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Wolverhampton and Shrewsbury Methodist District

Trustees' Annual Report for the year ended 31st August 2018

Reference and administrative information

Registered charity name Wolverhampton and Shrewsbury Methodist District

Registered charity number 1134902

Trustees (members of the District Policy Committee)

The members of the District Policy Committee (formerly known as the District Council) at the date of this report and those who served during the year ended 31st August 2018 are as follows:

Rev Rachel Parkinson - Chair	
Rev Philip Hoar (until 31/8/18) - Deputy Chair	
Rev Pauline Salter - Deputy Chair (from 1/9/18)	
Mrs Beatrice Cloke (until 30/4/18) - Synod Secretary	
Mr Andrew Beattie (from 1/5/18) - Synod Secretary	
Mr Christopher Reed - District Treasurer	
Rev Beverley Boden (until 31/8/18)	Mr Leon Murray
Mr William Burden	Mr Brian Oakley
Rev Christopher Collins	Rev Christopher Parkes
Rev Nicholas Collison	Rev Trevor Pratt
Rev Kathryn Cook	Mr Peter Prescott
Mrs Angela Evans	Mrs Margaret Reynolds
Mr Roy Evans	Rev Neil Richardson
Rev Richard Hall	Miss Andrea Sheppick
Miss Jacqueline Hill (appointed 1/9/18)	Rev Mark Sherman (until 31/8/18)
Mrs Gillian Jolly (appointed 1/9/18)	Rev Ajay Singh (until 31/8/18)
Rev Kevin Jones	Rev Teddy Siwila (appointed 1/9/18)
Rev Derrick Lander	Rev Seija Wallace (until 31/8/18)
Rev David Lavender (appointed 1/9/18)	Mr Robert Whitehouse
Mr Ian Mason (appointed 1/9/18)	Rev Denise Williams

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Birches Barn Road
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Telephone 01902 658383

Website wsmethodist.org.uk

Independent examiner Ian Cattell ACA
Crombies Accountants Limited
34 Waterloo Road
Wolverhampton
WV1 4DG

Bankers	The Co-operative Bank PLC	Central Finance Board of the
	PO Box 250	Methodist Church
	Delf House	9 Bonhill Street
	Southway	London EC2A 4PE
	Skelmersdale	
	WN8 6WT	

Trustees' Annual Report for the year ended 31st August 2018

Objectives and activities

The purpose of the Wolverhampton and Shrewsbury District is laid out in Standing Order 400A of the Constitutional Practice and Discipline of the Methodist Church, namely that: *“the District is constituted to advance the mission of the Church in the region, by providing opportunities for Circuits to work together and support each other, by offering them resources of finance, personnel and expertise which may not be available locally and by enabling them to engage with the wider society of the region as a whole and address its concerns.”* The Methodist Church recently reconfirmed that its core priorities are Worship, Learning and Caring, Service and Evangelism.

The District comprises around 220 local Methodist churches grouped into 12 circuits and served by a ministerial team of around 52 active ministers. There were around 7,300 people holding membership of churches in the District in October 2017 (a fall of 300 on the previous year) but the churches' outreach extends to a much wider group: around 17,000 people are involved in the life of the churches through over 990 separate groups or community engagement activities. Permission was given for five churches to close for worship during the year.

This was a particularly active year for the District in terms of “stationing” - the process by which Methodist ministers move to a different appointment within the wider Church. The Chair of District has a very active part in this process and the workload was considerable, especially since the number of vacant appointments nationally exceeded the number of ministers available by about a third. During the year six ministers were stationed outside the District. A further four retired from Circuit ministry. By contrast only six new appointments were able to be made.

The District employed Jo Yair to the new role of District Ministry and Mission Co-ordinator. Jo's role is to help Circuits explore new ways of offering ministry and engaging in mission, with a particular focus on enabling lay ministry, both employed and voluntary. Volunteers remain at the heart of all that we do - all churches would close tomorrow without them. A significant lay voluntary appointment was of Andrew Beattie to the role of Synod Secretary.

Our theme for 2017-18 was “Vocation”, understood in the widest sense of God's call upon a person or a community's life. A series of six short films were produced by Deborah Wills, a lay employee in the Shropshire & Marches Circuit. The first three told the vocational story of individuals and the remainder featured churches who have a distinct sense of calling within their local context. People were encouraged to pay attention to their own sense of call both as individuals and as members of their local churches. It was fitting that in this year three Methodists from the District were accepted as candidates for ordination training.

The District had responsibility for awarding £128K in grants during the year. Over 90% of these were “Ministry” grants, supporting projects operating within Circuits, in individual churches and partner ecumenical organisations. Circuit schemes included community advice centres, the appointment of lay workers to develop activities for children, young people and families, the provision of chaplaincy for care homes, a joint initiative between two Circuits related to the “Holy Habits” programme and Christmas radio broadcasts. Successful ministry initiatives within individual churches included an internet centre in a deprived area, a children's worker to develop links with a primary school, a lay worker to provide support to people who are housebound or in care, children and families workers, a youth pastor and a summer holiday club. “Property” grants focused upon improving access to buildings and making premises more suited to a wider range of both worship and community activities.

At District level funding was provided for industrial chaplaincy, ecumenical activities, community engagement in fresh expressions of ministry, the production of the above films and “Thy Kingdom Come” events. The District also provided personnel and finance to run its own initiatives including agricultural chaplaincy and the annual children's holiday as well as continuing to offer safeguarding and training services.

Public benefit

The activities mentioned above have been undertaken so as to further the District's purposes for the public benefit and the District Policy Committee has had regard to the guidance on public benefit issued by the Charity Commission when exercising its powers or duties to which the guidance is relevant.

Trustees' Annual Report for the year ended 31st August 2018

Achievements and performance

- The District continued to facilitate and oversee compliance with relevant legislation in the churches, particularly in the fields of safeguarding, lay employment and finance. Work was done to ensure compliance with the new General Data Protection Regulations.
- For the 55th year, the District organised and ran a holiday for children experiencing some level of disadvantage, staffed entirely by volunteers and taking place in Bideford, North Devon.
- A team from the District travelled north to take part in the ecumenically based "Moving Mountains" mission to Cumbria.
- The District provided encouragement and transport for a group to attend 3Generate in Southport - a Methodist event for children and young people.
- Nineteen people made a group pilgrimage to the Holy Land in May.
- Through the Ministry and Mission Co-ordinator, the District worked with the Diocese of Hereford to explore the funding of a new Pioneer Minister post in Craven Arms.
- The District worked with the Lichfield Diocese in hosting a one day lay-led Conference on "Christian-Muslim Storytelling" including a contribution from the Khayaal Theatre Company.
- Significant work was done to create a new Mission Plan for the District.
- Two probationer presbyters from the District were ordained at the Methodist Conference held in Nottingham.
- The Chair of District attended the Annual Conference of the Methodist Church of Sri Lanka as representative of the British Methodist Church.

Financial review

The above activities and achievements illustrate the work of the District and the attached accounts show how the financial resources necessary for that work have been raised and expended. The accounts are also the means by which members of the District Policy Committee, as trustees, account for their stewardship of those funds to the circuits, the membership of the churches within the District and the wider community.

The finances of the District are held in eight different funds to account properly for the different purposes for which money comes into the District. Most of the income comes from other parts of the Methodist Church: assessments are received from the circuits in the District to fund the work done directly and the payment to the Connexion of a contribution to the Methodist Church Fund, and distributions are received via the connexional structure of the Methodist Church to fund grant-making activities.

At 31st August 2018 the total funds of the District amounted to £594,955 (2017 £468,144) of which £265,000 was the book value of the District Chair's manse, leaving free reserves of £329,955 across all eight funds. A review of significant matters affecting District finances is as follows:

District Expenses Fund (unrestricted)

As a result of cost savings the outcome of a surplus of £1,132 (2017 £16,941) was slightly ahead of budget and closing free reserves amounted to £82,359 (2017 £81,227).

District Training Fund (designated)

As in the previous year, training costs did not use all the income available leaving £1,740 (2017 £1,836) unspent, and an increase in reserves to £16,140 (2017 £14,400).

Manses Fund (designated)

Maintenance work on the Chair's manse was again below budget and the underspend of £2,700 (2017 £4,200) was transferred to the manses fund, increasing its balance to £27,785 (2017 £25,085).

District Advance Fund (restricted)

The income from connexional funds was up by 23% on the previous year but the value of grants awarded fell by 45% after a record level of grants had been awarded in the previous year. This has resulted in a net increase in the fund of £117,740 (2017 decrease of £41,731). The fund balance carried forward therefore amounted to £148,693 (2017 £30,953) all of which is available to meet grant applications in the current year.

Trustees' Annual Report for the year ended 31st August 2018

Agricultural Chaplaincy Fund (restricted)

The work of the Borderlands Rural Chaplaincy run in partnership with the Diocese of Hereford continues to expand with income and expenditure both up on the previous year. There was a surplus for the year of £7,714 (2017 £8,500) and the fund balance carried forward at the end of the year therefore increased to £41,669 (2017 £33,955), which will ensure the chaplaincy's sustainability in the short-term.

Children's Holiday Fund (restricted)

Having received a one-off lottery grant in the previous year, income was substantially lower, but costs were about the same. This left a deficit for the year of £3,823 (2017 surplus of £6,596) and closing reserves therefore fell to £9,226 (2017 £13,049).

Chair's Benevolent Fund (restricted)

Donations received and grants paid were both up on the previous year and £1,000 was transferred from the District Expenses Fund to boost the Benevolent Fund. There was therefore a surplus for the year of £1,374 (2017 £173) leaving a closing balance of £2,116 (2017 £742).

Komera Partnership Fund (restricted)

There was an increase in the amount of money raised to support the work of the District's Rwandan partners and accordingly also in grants paid over to them during the year. At the year-end there was a balance of £1,967 left in the fund (2017 £3,733).

Reserves policies

The reserves policy for the District Expenses Fund is based on a target level of free reserves of 10% of total circuit assessments, to reflect the risk that circuits may not be able to meet their assessments in full. For 2018/19 circuit assessments are £604,967, giving a reserves target of £60,500. The actual level of free reserves at 31st August 2018 was £82,359 or 13.6% of circuit assessments (2017 13.6%). Modest deficits are therefore planned for the District Expenses Fund in the next few years with the objective of gradually bringing the reserves down in line with the policy.

The District Training Fund does not have a specific reserve requirement. It receives annual funding from circuit assessments which it uses to meet training grant applications.

The Manses Fund reserve requirement has been set at about £25,000 to cover major repairs to the Chair's manse in excess of the annual budget, and that compares to the actual reserves of £27,785.

The reserves in the District Advance Fund are already stated after taking into account future commitments and as the annual tranche of Circuit Model Trust Fund levies are received in September it is not necessary for this fund to have a target level of reserves at the year-end.

The Agricultural Chaplaincy Fund held reserves of £41,669 at the end of the year, representing about 11 months' expenditure at last year's rate. The scale and scope of the chaplaincy is being significantly expanded and it is planned to employ an area co-ordinator and more volunteer chaplains so that future expenditure is expected to be at a higher rate. In these circumstances, reserves of up to one year's expenditure are considered appropriate to ensure the resilience of the project.

A reserves policy of a half to one year's expenditure is also appropriate for the Children's Holiday Fund to ensure that the work is sustainable for at least a further year given the unpredictability of grant and donation income. At 31st August 2018 the reserves of £9,226 covered about 8 months' expenditure.

The Chair's Benevolent Fund and the Komera Partnership Fund are there to make grants to beneficiaries from the funds that have been raised for those purposes and thus do not require any specific target levels of reserves.

Trustees' Annual Report for the year ended 31st August 2018

Investment policy

Surplus monies of the District's Funds (other than the District Advance Fund) are held in an interest bearing deposit account with the Central Finance Board of the Methodist Church, which is a common deposit fund reporting directly to Conference. The District Advance Fund is held by the Trustees for Methodist Church Purposes as custodian trustees on behalf of the District, and this fund is also in an interest bearing account with the Central Finance Board.

Plans for the future

The District theme for 2018/19 is *Courageous* and various events will be arranged to support this. Within this programme, a priority will be to increase youth participation in the District. Further work will be done to develop and enact the District Mission Plan. Attention will be given to a scenario where the demands upon churches (including legislative demands) continue to increase against a backdrop of the increasing age and diminishing number of lay volunteers and a decrease in the number of ordained ministers.

Structure, governance and management

The District, as part of the Methodist Church, is constituted under the terms of the Deed of Union of 1932, which was promulgated under the authority of legislation that is now found in the Methodist Church Act 1976. This Act provides the foundation on which all the remainder of the constitutional structure of the Church is raised.

The governing body of the Methodist Church in Great Britain is the Conference. Under the authority of the Act and the Deed of Union, Conference makes and amends Standing Orders, which are published annually in the Constitutional Practice and Discipline of the Methodist Church. This is the basis for governance of the Church as a connexion of local churches, circuits and districts working together within the one framework.

The District Synod is the principal body responsible for the affairs of the District and is constituted in accordance with the Deed of Union and Standing Orders. It is the church court for the District, serving as a link between the Conference and the Connexional Team on the one hand and the Circuits and Local Churches on the other. It has oversight of all District affairs.

The Synod annually appoints the members of the District Policy Committee whose responsibilities include the formulation and promotion of policy and the supervision of the use of resources of personnel, property and finance. Under charity law the members of the District Policy Committee are treated as the Trustees of the Charity and the names of the Trustees who served during the year or have been appointed since are shown on page 2.

The District Policy Committee nominates persons to the Synod for appointment as district officers and as members of the District Policy Committee and other district committees. In addition, the Chair of the District, the Secretary of the Synod and any member of the Methodist Council nominated by the Synod are ex-officio members of the District Policy Committee.

The District is one of thirty-one Districts of the Methodist Church in Great Britain. The Wolverhampton and Shrewsbury District brings together twelve Circuits, based in the City of Wolverhampton, two West Midlands Metropolitan Boroughs, parts of Staffordshire and Worcestershire, most of Shropshire, about half of Herefordshire and parts of Wales.

Trustees' Annual Report for the year ended 31st August 2018

Statement of trustees' responsibilities

Charity law requires the District Policy Committee (as Trustees) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements the District Policy Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The District Policy Committee also has overall responsibility for ensuring that there is in place an appropriate system of controls, financial and otherwise, to provide reasonable confidence and assurance that:

- the District's administration is operating effectively and efficiently;
- the assets of the District are properly safeguarded against unauthorised loss or damage;
- proper records are maintained and information produced for management control, fiscal and statutory reasons; and
- the District complies with the relevant laws and guidelines.

This report was approved by the District Policy Committee as Trustees on 28th March 2019 and is signed on their behalf by:

R Parkinson

REV R.E. PARKINSON

District Chair

J Christopher Reed

J.C. REED

District Treasurer

Trustees

Wolverhampton and Shrewsbury Methodist District

Statement of Financial Activities for the year ended 31 August 2018

	District Expenses Fund (unrestricted)	Desig- nated Funds (unrestricted)	District Advance Fund (restricted)	Other Restrict- ed Funds (restricted)	Total Funds 2017/18	Total Funds 2016/17
	Note	£	£	£	£	£
Income from:						
Donations	2	-	-	-	58,800	61,262
Charitable activities						
Assessments on circuits	3	587,620	8,100	-	595,720	587,282
Levies on circuit model trust funds				97,683	97,683	67,290
Distribution from Connexional Priority Fund				151,363	151,363	135,409
Other charitable activities	4	2,776	-	-	2,776	29,392
<i>Total charitable activities</i>		<u>590,396</u>	<u>8,100</u>	<u>249,046</u>	<u>847,542</u>	<u>819,373</u>
Other trading activities	5	-	-	-	1,207	1,972
Investments	6	554	-	2,257	212	2,689
Other income		-	-	-	-	150
<i>Total income</i>		<u>590,950</u>	<u>8,100</u>	<u>251,303</u>	<u>60,219</u>	<u>885,446</u>
Expenditure on:						
Raising funds	10	-	-	635	635	634
Charitable activities						
Contribution to Methodist Church Fund		520,900	-	-	520,900	505,798
Other charitable activities undertaken directly	11	34,273	6,360	-	57,581	138,624
Grant funding of charitable activities	12	5,954	-	111,298	11,139	128,391
Support costs	13	35,621	-	-	35,621	31,914
<i>Total charitable activities</i>		<u>596,748</u>	<u>6,360</u>	<u>111,298</u>	<u>68,720</u>	<u>888,386</u>
<i>Total expenditure</i>		<u>596,748</u>	<u>6,360</u>	<u>111,933</u>	<u>68,720</u>	<u>889,020</u>
Net income/(expenditure)		(5,798)	1,740	139,370	(8,501)	(3,574)
Transfers between funds	14	6,930	2,700	(21,630)	12,000	-
Net movement in funds		1,132	4,440	117,740	3,499	(3,574)
Total funds brought forward		346,227	39,485	30,953	51,479	468,144
Total funds carried forward		<u><u>347,359</u></u>	<u><u>43,925</u></u>	<u><u>148,693</u></u>	<u><u>54,978</u></u>	<u><u>468,144</u></u>

Wolverhampton and Shrewsbury Methodist District

Balance Sheet as at 31 August 2018

	District Expenses Fund (unrestricted)	Designated Funds (unrestricted)	District Advance Fund (restricted)	Other Restrict- ed Funds (restricted)	Total Funds at 31 Aug 18	Total Funds at 31 Aug 17
Note	£	£	£	£	£	£
Fixed assets						
Tangible assets	15	265,000	-	-	265,000	265,000
Current assets						
Debtors	16	-	480	-	138	2,410
Cash on deposit:						
Trustees for Methodist Church Purposes		-	-	370,065	-	370,065
Central Finance Board		79,880	39,252	-	47,867	166,999
Cash at bank		7,170	4,583	-	8,106	19,859
Prepaid currency cards		200	-	-	-	200
<i>Total current assets</i>		<u>87,250</u>	<u>44,315</u>	<u>370,065</u>	<u>56,111</u>	<u>557,741</u>
Liabilities						
Creditors due within 1 year:						
Creditors	17	4,891	390	-	1,133	6,414
Grants payable	18	-	-	122,686	-	122,686
		<u>4,891</u>	<u>390</u>	<u>122,686</u>	<u>1,133</u>	<u>163,918</u>
<i>Net current assets</i>		82,359	43,925	247,379	54,978	428,641
<i>Total assets less current liabilities</i>		347,359	43,925	247,379	54,978	693,641
Creditors due after 1 year:						
Grants payable	18	-	-	98,686	-	98,686
<i>Total net assets</i>		<u><u>347,359</u></u>	<u><u>43,925</u></u>	<u><u>148,693</u></u>	<u><u>54,978</u></u>	<u><u>594,955</u></u>
Represented by						
Unrestricted Funds:						
District Expenses Fund		347,359			347,359	346,227
Designated Funds:						
District Training Fund			16,140		16,140	14,400
Manses Fund			27,785		27,785	25,085
Restricted Funds:						
District Advance Fund				148,693	148,693	30,953
Agricultural Chaplaincy Fund				41,669	41,669	33,955
Children's Holiday Fund				9,226	9,226	13,049
Chair's Benevolent Fund				2,116	2,116	742
Komera Partnership Rwanda				1,967	1,967	3,733
<i>Total funds</i>		<u><u>347,359</u></u>	<u><u>43,925</u></u>	<u><u>148,693</u></u>	<u><u>54,978</u></u>	<u><u>594,955</u></u>

The notes on pages 10 to 22 form part of these accounts

The accounts were approved by the District Policy Committee as Trustees on 28th March 2019 and are signed on their behalf by:

R Parkinson

REV R.E. PARKINSON

District Chair

Wolverhampton and Shrewsbury Methodist District

Statement of Cash Flows for the year ended 31 August 2018

	<i>Note</i>	Total Funds 2017/18 £	Total Funds 2016/17 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	<i>See below</i>	56,576	36,562
Cash flows from investing activities			
Interest receivable		3,023	2,689
Increase/(decrease) in cash and cash equivalents in the year		59,599	39,251
Cash and cash equivalents at beginning of year		497,524	458,273
Cash and cash equivalents at end of year		557,123	497,524
 Represented by			
Cash on deposit:			
Trustees for Methodist Church Purposes		370,065	317,280
Central Finance Board		166,999	158,059
Cash at bank		19,859	22,105
Prepaid currency cards		200	80
		557,123	497,524
 Reconciliation of net income/(expenditure) to net cash flow from operating activities			
Net income/(expenditure) for the year as per Statement of Financial Activities	<i>Page 8</i>	126,811	(3,574)
Deduct interest receivable (investing activity)		(3,023)	(2,689)
Decrease in debtors	<i>Note 16</i>	1,792	342
Increase/(decrease) in creditors	<i>Notes 17, 18</i>	(69,004)	42,483
Net cash provided by/(used in) operating activities		56,576	36,562

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

1 Basis of accounting and accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the following:

- i) The Charities SORP (FRS 102) - 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),
- ii) FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as above), and
- iii) The Charities Act 2011.

The Charities SORP (FRS 102) has been used, despite the relevant 2008 accounting regulations still requiring use of the Charities SORP 2005, on the grounds that it is necessary to use the newer SORP in order to comply with the legal obligation to give a true and fair view.

The accounts have been prepared under the historical cost convention except for the use of an historical insured value as the deemed cost of the District manse. The accruals basis has been used to show a true and fair view of the District's financial position and activities.

(b) Public benefit entity

The District meets the definition of a public benefit entity in FRS 102 as its primary objectives require it to act so as to provide public, community or social benefit rather than to provide economic benefit to its members or participants.

(c) Going concern

The trustees consider there are no material uncertainties that would cast significant doubt on the District's ability to continue as a going concern for the foreseeable future, being a period of more than 12 months from the date these accounts are approved. They reached their view having taken into account the financial position of the District shown in these accounts, budgets for the next two years, and the connexional structure of the Methodist Church of Great Britain of which the District forms an integral part.

(d) Funds

The District operates a District Expenses Fund, which is the general unrestricted fund that can be used for any District purposes and holds cash, other current assets and the District manse. In addition there are designated funds holding cash and current assets designated for particular purposes but which may be used for other District purposes at the discretion of the trustees. There are also several restricted funds holding cash and current assets which can only be used for the specified purpose because of the terms on which their funding was received whether by grant, donation or fundraising.

(e) Income recognition

Income is recognised when the District becomes entitled to the economic benefit of the income, it is probable (i.e. more likely than not) that it will be received, and its monetary value can be measured reliably. No attempt is made to measure the considerable value of services or time donated by volunteers.

The District acts as agent in the following matters:

- i) collections taken at Synod for various charities, which are paid over to the respective charities shortly afterwards; and
- ii) payments received from the Methodist Church Fund to reimburse the District for the expenses of District representatives attending the Methodist Conference.

The receipts and payments for the above matters are not income or expenditure of the District and are therefore not reflected in the Statement of Financial Activities.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

(f) Expenditure recognition

Expenditure is recognised when there is a legal or constructive obligation committing the District to pay out resources, it is probable (i.e. more likely than not) that settlement will be required, and the amount of the obligation can be measured reliably.

(g) Grants payable

The District makes a significant number of grants to third parties in furtherance of its objects, sometimes as one-off payments and sometimes as a series of periodic payments that may cover several years. As soon as a grant is awarded to a third party they have a valid expectation that the District will discharge its obligation to make the payments whenever they are to become due. This creates a constructive obligation in respect of the total value of the award. Even though multi-year grant awards are subject to annual monitoring, no specific conditions are imposed that would make the awards conditional and payment of the full amount is therefore probable. Accordingly all awards are immediately recognised as expenditure and a liability for future payments is recorded.

(h) Value added tax

Since the District is not registered for value added tax ("VAT"), all input VAT is charged with the expense to which it relates.

(i) Pensions

All employees of the District are either auto-enrolled in or invited to join a defined contribution pension scheme managed by The Pensions Trust. The District's contribution is set at 6% of salary and the District has no liability beyond making its contributions and paying over the deductions for the employees' contributions. There were no contributions outstanding at the year-end.

(j) Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year, and individually cost more than £1,000. They are valued at historical cost, except for the District Chair's manse, which is stated at deemed cost, being its insured value in 2011. The manse is currently the only fixed asset held and it is assessed each year for any indication of impairment.

(k) Depreciation

Depreciation is provided to write-off the cost of a fixed asset, less its residual value, over its useful economic life. In the case of the manse, its residual value is estimated and provided it is not less than cost no depreciation is required.

(l) Debtors and creditors

Debtors are stated at the amount the District expects to receive or the amount it has paid in advance for goods or services. Creditors are stated at the amount the District expects to pay or the amount it has received as an advance payment for goods or services.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

2 Donations	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
2017/18					
Donations from churches	-	-	-	19,877	19,877
Donations from individuals	-	-	-	6,391	6,391
Grant from Shropshire & Marches Circuit	-	-	-	10,000	10,000
Grant from Hereford Diocese	-	-	-	16,000	16,000
Other donations and grants	-	-	-	5,753	5,753
Gift aid	-	-	-	779	779
	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,800</u>	<u>58,800</u>
2016/17					
Donations from churches	-	-	-	16,724	16,724
Donations from individuals	-	-	-	5,323	5,323
Grant from Shropshire & Marches Circuit	-	-	-	10,000	10,000
Grant from Hereford Diocese	-	-	-	16,000	16,000
Grant from Big Lottery Awards for All	-	-	-	9,990	9,990
Other donations and grants	-	150	-	2,352	2,502
Gift aid	-	-	-	723	723
	<u>-</u>	<u>150</u>	<u>-</u>	<u>61,112</u>	<u>61,262</u>

None of the income from donations is used for the administration of the District; it is held in restricted funds to finance various charitable activities undertaken directly by the District. Donations of £41,232 (2016/17 £39,524) were received for the Agricultural Chaplaincy Fund, which manages Borderlands Rural Chaplaincy, a joint Methodist and Anglican project, in partnership with the Diocese of Hereford. The grants from Shropshire and Marches Circuit and Hereford Diocese are included in that amount.

In addition, smaller amounts were received for the Children's Holiday Fund, the Chair's Benevolent Fund and the Komera Partnership Fund.

3 Assessments on circuits

The District comprises twelve circuits, which are geographical groupings of local churches. The Methodist Conference levies an annual assessment on each circuit in the country through the several districts to maintain the Methodist Church Fund ("MCF"). The assessment is payable to the national Methodist Church body, the Connexion, by the districts who then collect from their circuits the MCF assessment plus a contribution to district expenses and training costs.

The allocation of the MCF assessment between districts is based on staffing levels in the circuits comprising each district. The allocation of the combined assessment (for MCF, district expenses and training) between the circuits is the subject of agreement between the District Treasurer and the circuit treasurers and is based on a number of factors, including staffing levels and membership and attendance statistics.

The circuit treasurers believe this produces a fairer way of allocating the costs between circuits although it has the effect that the amount of MCF assessment collected from each individual circuit is not the amount set by the Conference. Accordingly the District cannot be said to merely act as agent for the collection of the MCF assessment and the combined assessment charged to the circuits is therefore shown as income of the District and the MCF assessment paid to the Connexion is shown as expenditure.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

3 Assessments on circuits (continued)

	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
2017/18					
Methodist Church Fund	520,900	-	-	-	520,900
District Expenses Fund	66,720	-	-	-	66,720
District Training Fund	-	8,100	-	-	8,100
	<u>587,620</u>	<u>8,100</u>	<u>-</u>	<u>-</u>	<u>595,720</u>
2016/17					
Methodist Church Fund	505,798	-	-	-	505,798
District Expenses Fund	73,534	-	-	-	73,534
District Training Fund	-	7,950	-	-	7,950
	<u>579,332</u>	<u>7,950</u>	<u>-</u>	<u>-</u>	<u>587,282</u>

4 Other charitable activities

	District Expenses Fund (unrestricted) 2017/18 £	District Expenses Fund (unrestricted) 2016/17 £
Charges and fundraising for visit to Rwanda to support the District's Komera Partnership	-	29,392
Charges to circuits for Safeguarding Handbooks	2,056	-
Other charges for courses and events	720	-
	<u>2,776</u>	<u>29,392</u>

5 Other income

	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
2017/18					
Sale of beneficiary-made merchandise	-	-	-	1,021	1,021
Other fundraising	-	-	-	186	186
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,207</u>	<u>1,207</u>
2016/17					
Sale of beneficiary-made merchandise	-	-	-	762	762
Other fundraising	-	-	-	1,210	1,210
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,972</u>	<u>1,972</u>

The merchandise is made in Rwanda by women working together for peace and the well-being of their communities under a project set up by the Peacekeeping, Healing and Reconciliation Programme ("PHARP"), one of the partners supported by the Komera Partnership Fund. The proceeds have been remitted as grants to PHARP.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

6 Investment income	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
Interest receivable:					
2017/18	554	-	2,257	212	3,023
2016/17	496	-	2,031	162	2,689

7 Payments to trustees

The members of the District Policy Committee are the trustees of the District and none of them received any remuneration for their role as trustee. Two of the trustees were paid for other roles within the District. Mrs Beatrice Cloke as Synod Secretary received the allowance authorised by the Methodist Conference and Mrs Margaret Reynolds as District Safeguarding Officer was paid under a contract of employment, as follows:

	2017/18 £	2016/17 £
Synod Secretary - allowance	785	1,159
Safeguarding Officer:		
Salary	13,755	13,536
Employer's national insurance contributions	757	746

The Chair of the District, Rev Rachel Parkinson, is a trustee and is regarded as the sole key management person of the District. Under the authority of the Methodist Conference, the Chair was paid by the Connexion and was required to occupy the manse owned and maintained by the District. Total annual costs were as follows:

	2017/18 £	2016/17 £
Stipend and chair's allowance	29,445	28,980
Employer's national insurance contributions	2,959	2,873
Employer's contributions to defined benefit pension scheme	6,337	6,237
District manse maintenance and running costs	6,203	5,308
	<u>44,944</u>	<u>43,398</u>

During the year six (2016/17 three) trustees received reimbursement of expenses incurred in carrying out their duties:

	2017/18 £	2016/17 £
Cost of travel for District purposes	4,306	4,075
Postage, telephone, stationery, hospitality and conferences	1,042	865
	<u>5,348</u>	<u>4,940</u>

8 Independent examiner

	2017/18 £	2016/17 £
Fees charged for independent examination of accounts	1,620	-

The independent examiners did not carry out any other work for the District during the year.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

9 Staff costs	2017/18	2016/17
	No.	No.
Number of full-time employees	1	1
Number of part-time employees	5	5
Full-time equivalent number of staff	2.8	2.4
	£	£
Salaries	67,660	65,527
Employer's national insurance contributions	4,593	4,857
Employer's contributions to defined contribution pension scheme	2,566	2,426
Apprenticeship levy	343	130
	<u>75,162</u>	<u>72,940</u>
Charged to:		
District Expenses Fund (unrestricted)	39,572	37,983
Agricultural Chaplaincy Fund (restricted)	35,590	34,957
	<u>75,162</u>	<u>72,940</u>

All staff are paid at a rate above the living wage and no employees received emoluments of more than £60,000. The full-time employee served as agricultural chaplain with Borderlands Rural Chaplaincy, a joint Methodist and Anglican initiative among rural communities in the Welsh borders, and the part-time staff included the Safeguarding Officer, the Ministry and Mission Co-ordinator (2016/17 Mission Enabler) and administrative posts.

10 Expenditure on raising funds	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
Trustees for Methodist Church Purposes investment management fees:					
2017/18	-	-	635	-	635
2016/17	-	-	634	-	634

The Trustees for Methodist Church Purposes hold the District Advance Fund as custodian trustee and invest it in a deposit fund at the Central Finance Board of the Methodist Church. The management fee is 0.2%pa of the fund value.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

11 Other charitable activities undertaken directly	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
2017/18					
Ministry & Mission Co-ordinator costs	10,884	-	-	-	10,884
Safeguarding costs	18,745	-	-	-	18,745
Agricultural chaplaincy costs	-	-	-	43,685	43,685
Other District services	789	-	-	-	789
Children's holiday costs	-	-	-	13,316	13,316
Training and sundry expenses	3,855	6,360	-	580	10,795
	<u>34,273</u>	<u>6,360</u>	<u>-</u>	<u>57,581</u>	<u>98,214</u>
2016/17					
Mission Enabler costs	8,000	-	-	-	8,000
Safeguarding costs	16,548	-	-	-	16,548
Industrial chaplaincy costs	16,673	-	-	-	16,673
Agricultural chaplaincy costs	-	-	-	41,146	41,146
Other District officers' costs	2,297	-	-	-	2,297
Komera Partnership visits	32,885	-	-	-	32,885
Children's holiday costs	-	-	-	13,532	13,532
Training and sundry expenses	1,004	6,264	-	275	7,543
	<u>77,407</u>	<u>6,264</u>	<u>-</u>	<u>54,953</u>	<u>138,624</u>
12 Grant funding of charitable activities					
	District Expenses Fund (unrestricted) £	Desig- nated Funds (unrestricted) £	District Advance Fund (restricted) £	Other Restrict- ed Funds (restricted) £	Total Funds £
2017/18					
Grants paid in year:					
Local ecumenical organisations	5,954	-	18,186	-	24,140
Grants to circuits and churches	-	-	152,490	-	152,490
Grants to partners in Rwanda	-	-	-	11,139	11,139
Other grants	-	-	5,577	-	5,577
	<u>5,954</u>	<u>-</u>	<u>176,253</u>	<u>11,139</u>	<u>193,346</u>
Grants awarded but unpaid at end of year	-	-	221,372	-	221,372
Grants awarded but unpaid at start of year	-	-	(286,327)	-	(286,327)
	<u>5,954</u>	<u>-</u>	<u>111,298</u>	<u>11,139</u>	<u>128,391</u>
2016/17					
Grants paid in year:					
Local ecumenical organisations	5,885	-	13,947	-	19,832
Grants to circuits and churches	-	-	145,282	-	145,282
Grants to partners in Rwanda	-	-	-	4,113	4,113
Other grants	-	-	950	-	950
	<u>5,885</u>	<u>-</u>	<u>160,179</u>	<u>4,113</u>	<u>170,177</u>
Grants awarded but unpaid at end of year	-	-	286,327	-	286,327
Grants awarded but unpaid at start of year	-	-	(244,454)	-	(244,454)
	<u>5,885</u>	<u>-</u>	<u>202,052</u>	<u>4,113</u>	<u>212,050</u>

All these grants were made to institutions and none was made to an individual.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

12 Grant funding of charitable activities (continued)

The grants awarded during the year from the District Advance Fund are for personnel, ecumenical, outreach or property projects related to mission and ministry, predominantly within circuits or local churches.

	2017/18	2016/17
	£	£
Personnel, ecumenical and outreach projects	101,537	195,758
Property projects	9,761	6,294
	111,298	202,052

The following three grants were the largest amounts awarded during the year and accounted for 62% of the total, and each is payable in annual instalments:

Black Country Circuit - to support a community mission enabler for three years from 2018/19	£ 30,000
Gornal & Sedgley Circuit - to support a church families worker at Upper Gornal for three years from 2017/18	£ 30,000
Telford Circuit - to support a schools and youth project at Bridgnorth for five years from 2017/18	£ 20,000

There are no support costs included in the cost of grant funding as they would not be material. The District Advance Fund is overseen by the Resourcing Mission Committee, the work of which is largely carried out by its officers, predominantly the District Grants Officer, on a voluntary basis.

13 Support costs

	2017/18	2016/17
	£	£
Chair's travel and miscellaneous expenses	3,608	2,935
Administration staff costs	15,603	15,582
District office expenses	4,105	3,954
Chair's manse expenses	6,203	5,308
Synod expenses	2,037	1,691
Meeting, travel and other administrative expenses	2,445	2,444
Governance costs	1,620	-
	35,621	31,914

14 Transfers between funds

	District Expenses Fund (unrestricted)	Designated Funds (unrestricted)	District Advance Fund (restricted)	Other Restricted Funds (restricted)	Total Funds
	£	£	£	£	£
2017/18 transfers to/(from) funds					
Ministry & Mission Co-ordinator costs	9,630		(9,630)		-
Agricultural chaplaincy costs			(10,000)	10,000	-
Contribution to Chair's Benevolent Fund	(1,000)			1,000	-
Children's holiday			(1,000)	1,000	-
Production of films on vocation	1,000		(1,000)		-
Underspend on manse maintenance	(2,700)	2,700			-
	6,930	2,700	(21,630)	12,000	-
2016/17 transfers to/(from) funds					
Mission Enabler costs	8,000		(8,000)		-
Industrial chaplaincy costs	19,400		(19,400)		-
Agricultural chaplaincy costs			(10,000)	10,000	-
Other District officers' costs	2,125		(2,125)		-
Komera Partnership visits	2,800		(2,800)		-
Children's holiday			(1,000)	1,000	-
Coach to 3Generate	450		(450)		-
Underspend on manse maintenance	(4,200)	4,200			-
	28,575	4,200	(43,775)	11,000	-

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

15 Tangible fixed assets

District manse	31/8/18	31/8/17
	£	£
Deemed cost	<u>265,000</u>	<u>265,000</u>

The Chair's manse is stated at deemed cost, being its insured value in 2011. The residual value of the manse has been reviewed and in the opinion of the trustees is not less than its book value and accordingly no depreciation has been provided.

16 Debtors

	31/8/18	31/8/17
	£	£
Prepayments		
Deposits for conference fees	480	480
Deposit for probationers' retreat January 2018	-	1,133
Safeguarding presentation October 2017	-	420
	<u>480</u>	<u>2,033</u>
Accrued income - gift aid refund receivable	138	277
Other debtors	-	100
	<u>618</u>	<u>2,410</u>

17 Creditors

	31/8/18	31/8/17
	£	£
Accrued expenses		
Reimbursement of employees' and volunteers' expenses	2,739	1,776
Accrued expenses due to third party suppliers	1,716	8,557
Apprenticeship levy due to Methodist Church payroll bureau	97	130
Use of facilities at Beckminster Methodist Church	842	-
	<u>5,394</u>	<u>10,463</u>
Other creditors		
Unpaid invoice for conference fees	1,020	-
	<u>6,414</u>	<u>10,463</u>

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

18 Liabilities for grants payable in future years

	31/8/18	31/8/17
	£	£
Grants payable within one year:		
District Advance Fund grants:		
Payable in - 2017/18	-	153,455
2018/19	122,686	-
	122,686	153,455
Grants payable after more than one year:		
District Advance Fund grants:		
Payable in - 2018/19	-	86,186
2019/20	76,186	46,686
2020/21	18,500	-
2021/22	4,000	-
	98,686	132,872
Total grant commitments	221,372	286,327

19 Connected organisations and related parties

The ultimate controlling body of the District is the Conference of the Methodist Church in Great Britain. The national organisation of the church, known as the Connexion, is a connected organisation as are the thirty other regional Districts and all the local groupings of churches, known as Circuits, and all the individual Churches, as well as other Methodist Church bodies. Each of these entities has its own trustees and many of the District's trustees are also trustees of some of these. However, the District has no significant influence over any of these entities nor, with the exception of the Methodist Conference, do they have significant influence over the District. They are therefore not considered related parties.

Grants are received through the Connexion from Methodist Church funds and Circuit funds and the Circuits also pay an assessment to the District as explained in Note 3 above. Many Circuits and Churches make donations and provide personnel to support District activities. The District also receives interest on funds deposited with the Central Finance Board of the Methodist Church, a common deposit fund, and with the Trustees for Methodist Church Purposes, which acts as custodian trustee for all property held on Methodist Model Trusts.

The District in turn makes grants to Circuits and Churches for personnel and property projects and pays a contribution to the Methodist Church Fund managed by the Connexion. Insurance cover is provided by Methodist Insurance PLC.

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

20 Summary of fund movements

	Fund balances brought forward	Income	Expenditure	Transfers between funds (Note 14)	Fund balances carried forward
	£	£	£	£	£
2017/18 Unrestricted fund movements					
District Expenses Fund	346,227	590,950	596,748	6,930	347,359
District Training Fund	14,400	8,100	6,360	-	16,140
Manses Fund	25,085	-	-	2,700	27,785
	<u>385,712</u>	<u>599,050</u>	<u>603,108</u>	<u>9,630</u>	<u>391,284</u>
2017/18 Restricted fund movements					
District Advance Fund	30,953	251,303	111,933	(21,630)	148,693
Agricultural Chaplaincy Fund	33,955	41,399	43,685	10,000	41,669
Children's Holiday Fund	13,049	8,493	13,316	1,000	9,226
Chair's Benevolent Fund	742	954	580	1,000	2,116
Komera Partnership Fund	3,733	9,373	11,139	-	1,967
	<u>82,432</u>	<u>311,522</u>	<u>180,653</u>	<u>(9,630)</u>	<u>203,671</u>
2017/18 Total fund movements	<u>468,144</u>	<u>910,572</u>	<u>783,761</u>	<u>-</u>	<u>594,955</u>
2016/17 Unrestricted fund movements					
District Expenses Fund	329,286	609,370	621,004	28,575	346,227
District Training Fund	12,564	8,100	6,264	-	14,400
Manses Fund	20,885	-	-	4,200	25,085
	<u>362,735</u>	<u>617,470</u>	<u>627,268</u>	<u>32,775</u>	<u>385,712</u>
2016/17 Restricted fund movements					
District Advance Fund	72,684	204,730	202,686	(43,775)	30,953
Agricultural Chaplaincy Fund	25,455	39,646	41,146	10,000	33,955
Children's Holiday Fund	6,453	19,128	13,532	1,000	13,049
Chair's Benevolent Fund	569	448	275	-	742
Komera Partnership Fund	3,822	4,024	4,113	-	3,733
	<u>108,983</u>	<u>267,976</u>	<u>261,752</u>	<u>(32,775)</u>	<u>82,432</u>
2016/17 Total fund movements	<u>471,718</u>	<u>885,446</u>	<u>889,020</u>	<u>-</u>	<u>468,144</u>

Wolverhampton and Shrewsbury Methodist District

Notes to the Accounts for the year ended 31st August 2018

21 Unrestricted funds

(a) District Expenses Fund

This is the general fund used for running the District and has no restrictions. It is financed principally by circuit assessments and the fund balance includes the value of the District manse (£265,000).

(b) Designated funds

These funds are designated for particular purposes by the District Policy Committee but they are not held on terms that prevent their use for other District purposes if the Committee so resolve.

The District Training Fund is financed by a levy on the number of ministers in each circuit and is used to fund ministerial and lay training.

The Manses Fund is used as a reserve to cover occasional heavy expenditure on maintenance of the District Chair's manse. Manse maintenance is charged to the District Expenses Fund but any underspend compared to budget is transferred to the Manses Fund and any overspend is covered by drawing on the Manses Fund.

22 Restricted funds

(a) District Advance Fund

This fund is set up under Methodist standing orders and is funded by a levy on the end-of-year balances of the Circuit Model Trust Funds of the circuits in the District and by a distribution from the Connexional Priority Fund, as part of the process of moving money around the Connexion to enable it to best be used for the mission of the church. The fund is administered by the Resourcing Mission Committee who award grants in accordance with the fund policy to support personnel or property projects related to mission and ministry and to support outreach, evangelism and ecumenical work.

(b) Other restricted funds

The Agricultural Chaplaincy Fund finances the work of Borderlands Rural Chaplaincy, a joint Methodist and Anglican initiative among rural communities in the Welsh borders. Its income comes mainly from grants and donations from a range of Methodist and Anglican sources and it employs a full-time chaplain who is supported by a team of volunteers.

The Children's Holiday Fund provides a holiday each year for 35 to 40 children aged 11 to 12 for whom there is a pressing need for a holiday. It is financed mainly by donations and grants from Methodist and third party sources.

The Chair's Benevolent Fund provides modest sums from donations to allow the Chair to meet cases of personal need in a confidential way.

The Komera Partnership Fund supports the District's partnership with the Free Methodist Church of Rwanda and the Peacebuilding Healing and Reconciliation Programme of Rwanda with funds from donations and fundraising activities.

Wolverhampton and Shrewsbury Methodist District

Accounts for the year ended 31st August 2018

DECLARATIONS

Treasurer

I confirm that these accruals-based accounts for the year ended 31st August 2018 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of Treasurer

J Christopher Reed

Date 28th March 2019

Name

J. Christopher Reed FCA TEP

Address

3 Castlecroft Lane
Wolverhampton
WV3 8JX

Approval by the District Policy Committee

The trustees' annual report and accounts for the year ended 31st August 2018 were approved by the District Policy Committee as trustees on 28th March 2019 and are signed on their behalf by:

Signature of Chair of the meeting

R Parkinson

Date 28th March 2019

Name of the Chair of the meeting

Rev Rachel E. Parkinson

Wolverhampton and Shrewsbury Methodist District

Accounts for the year ended 31st August 2018

Independent Examiner's Report to the Trustees of Wolverhampton and Shrewsbury Methodist District

I report to the trustees on my examination of the accounts of Wolverhampton and Shrewsbury Methodist District ("the District") for the year ended 31st August 2018.

Responsibilities and basis of report

As the charity trustees of the District, you, the members of the District Policy Committee, are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

Since the District's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the District as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.

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

Signature of Examiner	<i>I Cattell</i>
Name of Examiner	Ian Cattell ACA
Relevant professional body	The Institute of Chartered Accountants in England and Wales
Address of Examiner	Crombies Accountants Limited 34 Waterloo Road Wolverhampton WV1 4DG
Date	28th March 2019