

**THE METHODIST CHURCH**

**STANDARD FORM OF ACCOUNTS**

|         |
|---------|
| Circuit |
|---------|

**FOR THE YEAR ENDED  
31 AUGUST 2019**

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

District      Circuit no

**Registered Charity - Charity Registration number**

|  |
|--|
|  |
|--|

If not a registered charity **Her Majesty's Revenue and Customs Gift Aid number**

|  |
|--|
|  |
|--|

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242 )

Ministers:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

Circuit Stewards:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

Treasurer:

ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2019

Circuit

| SECTION A |  |      | Un -<br>restricted<br>Funds<br>£ | Circuit<br>Model Trust<br>Fund<br>£ | Restricted<br>Funds<br>£ | Totals this<br>year<br>£ | Totals last<br>year<br>£ |
|-----------|--|------|----------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|
| a1        | <b>RECEIPTS</b>                                | Note |                                  |                                     |                          |                          |                          |
| a2        | Assessment/Share                               |      |                                  |                                     |                          |                          |                          |
| a3        | Capital receipts                               |      |                                  |                                     |                          |                          |                          |
| a4        | Bank and CFB interest and<br>Investment income |      |                                  |                                     |                          |                          |                          |
| a5        | Grants   |      |                                  |                                     |                          |                          |                          |
| a6        | Other receipts                                 |      |                                  |                                     |                          |                          |                          |
| a7        | <b>TOTAL RECEIPTS</b>                          |      |                                  |                                     |                          | (a8)                     |                          |

| SECTION B |  |  |  |  |  |      |  |
|-----------|--|--|--|--|--|------|--|
| b1        | <b>PAYMENTS</b>                                      |  |  |  |  |      |  |
| b2        | Stipends, salaries, NIC, Pension and<br>travel costs |  |  |  |  |      |  |
| b3        | Manse Costs  |  |  |  |  |      |  |
| b4        | Administration etc                                   |  |  |  |  |      |  |
| b5        | District Assessment                                  |  |  |  |  |      |  |
| b6        | Grants & donations                                   |  |  |  |  |      |  |
| b7        |  |  |  |  |  |      |  |
| b8        | Other payments                                       |  |  |  |  |      |  |
| b9        | <b>TOTAL PAYMENTS</b>                                |  |  |  |  | (b9) |  |

| SECTION C |   |         |  |  |  |      |      |
|-----------|---|---------|--|--|--|------|------|
| c1        | <b>NET RECEIPTS/PAYMENTS FOR<br/>THE YEAR</b> | (a7-b9) |  |  |  |      |      |
| c2        | Total funds brought forward from last year    |         |  |  |  | (c6) |      |
| c3        | <b>Sub total</b>                              | (c1+c2) |  |  |  |      |      |
| c4        | Transfers and adjustments                     |         |  |  |  | (c7) |      |
| c5        | <b>TOTAL FUNDS AT END OF YEAR</b>             | (c3+c4) |  |  |  | (c8) | (c6) |

| SECTION D |   |  |  |  |  |
|-----------|---|--|--|--|--|
| d         | <b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS<br/>(these amounts should not be included in total receipts/payments above)</b> |  |  |  |  |
| d1        | Balance brought forward from last year  |  |  |  |  |
| d2        | Offerings/Gifts - received for external organisations   |  |  |  |  |
| d3        | Offerings/Gifts - passed to external organisations  |  |  |  |  |
| d4        | <b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>  |  |  |  |  |

**SUMMARY OF CIRCUIT ACCOUNTS AND INTERNAL ORGANISATION REPORTING TO THE CIRCUIT MEETING**

**SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Circuit accounts for the year ended 31 August 2019 and Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross receipts and payments totals of the Circuit. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Circuit and connected Circuit Organisations.

| INTERNAL ORGANISATIONS | Receipts  | Payments              | Net Receipts/<br>Payments | Adjustments | Opening<br>balances | Closing<br>balances |
|------------------------|---|-----------------------|---------------------------|-------------|---------------------|---------------------|
| e1                     |   |                       |                           |             |                     |                     |
| e2                     |   |                       |                           |             |                     |                     |
| e3                     |   |                       |                           |             |                     |                     |
| e4                     |   |                       |                           |             |                     |                     |
| e5                     |   |                       |                           |             |                     |                     |
| e6                     |   |                       |                           |             |                     |                     |
| e7                     |   |                       |                           |             |                     |                     |
| e8                     | Sub total of Internal Organisations funds                             |                       |                           |             | (e11)               | (e12)               |
| e9                     | Circuit accounts (totals brought forward from page 2 - totals column) |                       | (a8)                      | (b9)        | (c6)                | (c8)                |
| e10                    | <b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>                               |                       |                           | (c7)        | (x)                 | (y)                 |
|                        | <b>TOTAL RECEIPTS</b>   | <b>TOTAL PAYMENTS</b> |                           |             |                     |                     |

**SECTION F**  
**STATEMENT OF ASSETS AND LIABILITIES**

**CIRCUIT - CASH FUNDS HELD at 31 August 2019**

|    | OPENING<br>BALANCES   | CLOSING<br>BALANCES |
|----|---|---------------------|
| f1 |   |                     |
| f2 |   |                     |
| f3 |   |                     |
| f4 |   |                     |
| f5 |   |                     |
| f6 |   |                     |
| f7 | <b>SUB TOTAL</b>  | (c6)                |
| f8 | Total funds held by Internal Organisations (the closing balance totals above) (e12) | (e11)               |
| f9 | <b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>   | (x)                 |

**SECTION G**  
**OTHER ASSETS and LIABILITIES**

|    | At<br>1 September 2017 | At<br>31 August 2018 |
|----|------------------------|----------------------|
| g1 |                        |                      |
| g2 |                        |                      |
| g3 |                        |                      |
| g4 |                        |                      |
| g5 |                        |                      |

f4 Include only Funds held at the Central Finance Board  
 f5 Include only CFB Funds held at Trustees for Methodist Church Purposes  
 g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

Name of Circuit ..... No.....

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2019 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date.....

Name and address of treasurer .....

..... Post Code.....

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2019 were/will be\* presented to the Circuit meeting held on .....

Signature of the Chair of the meeting .....

Name of the Chair of the meeting ..... Date .....

## Independent Examiner's Report to the Trustees of the ..... Circuit

Charity Number .....

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ..... Circuit for the year ended 31 August 2019 set out on pages ... to .... As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

\* delete or circle as appropriate

Name of Circuit ..... No .....

**Independent Examiner's Statement**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

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

I have/have not\* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner .....

Name of independent examiner .....

Relevant professional qualification of independent examiner .....

Name of firm (where appropriate) .....

Address .....

..... Post Code .....

Date .....

\* delete or circle as appropriate

September 2019