

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS

Circuit
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FOR THE YEAR ENDED  
31 AUGUST 2017

District	Circuit no	
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Registered Charity - Charity Registration number

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

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(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:

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

SECTION B							
b1	PAYMENTS						
b2	Stipends, salaries, NIC, Pension and 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	NET RECEIPTS/PAYMENTS FOR THE YEAR	(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</b>				
	(these amounts should not be included in total receipts/payments above)				
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 2017 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/ Payments	Adjustments	Opening balances	Closing balances
e1						
e2						
e3						
e4						
e5						
e6						
e7						
e8	Sub total of Internal Organisations funds				(e11)	(e12)
e9	<b>Circuit accounts (totals brought forward from page 2 - totals column)</b>	(a8)	(b9)	(c7)	(c6)	(c8)
e10	<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>				(x)	(y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

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

CIRCUIT - CASH FUNDS HELD at 31 August 2017	OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand	
f2	Bank Current Account	
f3	Bank Deposit Account	
f4	Central Finance Board	
f5	Trustees for Methodist Church Purposes	
f6	Other funds	
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)
		(c8)
		(e12)
		(y)

**SECTION G**

OTHER ASSETS and LIABILITIES	At 1 September 2016	At 31 August 2017
g1	Investments (include Endowments)	
g2	Land and Buildings (see notes re Insurance value)	
g3	Other Assets	
g4	Loan(s) - show amount outstanding at year end	
g5	Other Liabilities	

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)

# DECLARATIONS

## Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer  Date

Name

Address

## Presentation to the \*Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on  and were approved.

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

This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an inc examination is needed.

It is my responsibility to:

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

## Basis of Independent Examiner's Report

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

## Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed below\*):

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

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

*\* Please delete the words in the brackets if they do not apply appropriate*

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

*\* Please circle as appropriate*

Name

Signature

Relevant Professional qualification or body

Address

Date