

Name of Circuit

North Kirklees and Morley Methodist Circuit

Circuit No

27/36

**Statement of Financial Activities (SOFA) for the year ended 31 August 2018**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2017-18
		£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments	1		3,328		10,522		13,850
3 Income from investment properties							0
4 Assessments on Churches		388,520					388,520
5 Capital Receipts	2		635,771				635,771
6 Grants received	3	3,514					3,514
7 Other charitable income	4	18,365					18,365
8 Total income		410,399	639,099	-	10,522	-	1,060,020
<b>Expenditure</b>							
9 Grants and donations	5	2,500	50,000				52,500
10 Salaries and associated costs	6	184,585					184,585
11 Property maintenance	7	48,911					48,911
12 Connexional assessment & model trust	8		174,522		217		174,739
13 District Assessment & Levy		93,148					93,148
14 Depreciation							-
15 Office expenses	9	8,360					8,360
16 Other outgoings	10	13,582					13,582
17 Total charitable expenditure		351,086	224,522	-	217	-	575,825
18 Gains/(losses) on monetary investments							-
19 Gains/(losses) on investment properties							-
20 Net income/(expenditure)		59,313	414,577	-	10,305	-	484,195
21 Transfers between funds							-
22 Other gains/(losses)							-
23 Net movement in funds		59,313	414,577	-	10,305	-	484,195
24 Total funds brought forward		1,934,221	209,161		57,991		2,201,373
25 Total funds carried forward		1,993,534	623,738	0	68,296	0	2,685,568

Name of Circuit

North Kirklees and Morley Methodist Circuit

Circuit No

27/36

**Statement of Financial Activities (SOFA) for the year ended 31 August 2017**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2016-17
		£	£	£	£	£	£
<b>Income -</b>							
1	Donations and legacies						0
2	Income from monetary investments		3,162		10,546		13,708
3	Income from investment properties						0
4	Assessments on Churches	391,469	404,174				391,469
5	Capital Receipts						404,174
6	Grants received	324					324
7	Other charitable income	15,000					15,000
8	<b>Total income</b>	<b>406,793</b>	<b>407,336</b>	<b>-</b>	<b>10,546</b>	<b>-</b>	<b>824,675</b>
<b>Expenditure</b>							
9	Grants and donations	1,225	309,742				310,967
10	Salaries and associated costs	270,691					270,691
11	Property maintenance	110,515					110,515
12	Connexional assessment & model trust levy		58,220		185		58,405
13	District Assessment & Levy	89,564					89,564
14	Depreciation						-
15	Office expenses	12,295					12,295
16	Other outgoings	25,941					25,941
17	<b>Total charitable expenditure</b>	<b>510,231</b>	<b>367,962</b>	<b>-</b>	<b>185</b>	<b>-</b>	<b>878,378</b>
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						0
19	Fixed Assets recognised for 1st time	1,838,699					1,838,699
20	<b>Net income/(expenditure)</b>	<b>1,735,261</b>	<b>39,374</b>	<b>0</b>	<b>10,361</b>	<b>0</b>	<b>1,784,996</b>
21	Transfers between funds	114,200	-114,000		-200		0
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>1,849,461</b>	<b>-74,626</b>	<b>0</b>	<b>10,161</b>	<b>0</b>	<b>1,784,996</b>
24	Total funds brought forward	84,760	283,787		47,830		416,377
25	<b>Total funds carried forward</b>	<b>1,934,221</b>	<b>209,161</b>	<b>0</b>	<b>57,991</b>	<b>0</b>	<b>2,201,373</b>

## Balance Sheet as at 31 August 2018

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Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2018	Totals 2017
£	£	£	£	£	£	£	£

<b>Fixed Assets</b>							
Circuit Manse & Equipment	1,528,699					1,528,699	1,528,699
Investment properties	310,000					310,000	310,000
Investments						0	
<b>Total fixed assets</b>	<b>1,838,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,838,699</b>	<b>1,838,699</b>

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**Current Assets**

Debtors	22,698					22,698	
Loans by the Circuit						0	
Investments with TMCP		623,738				692,034	267,152
Central Finance Board Deposits		107,762				107,762	71,654
Cash at Bank and in hand		24,375				24,375	23,868
<b>Total current assets</b>	<b>154,835</b>	<b>623,738</b>	<b>0</b>	<b>68,296</b>	<b>0</b>	<b>846,869</b>	<b>362,674</b>

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**Current liabilities**

Creditors (due in under 1 year)						0	
Grants payable within 2018-19						0	
<b>Total current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net current assets/liabilities</b>	<b>154,835</b>	<b>623,738</b>	<b>0</b>	<b>68,296</b>	<b>0</b>	<b>846,869</b>	<b>362,674</b>
<b>Total assets less current liabilities</b>	<b>1,993,534</b>	<b>623,738</b>	<b>0</b>	<b>68,296</b>	<b>0</b>	<b>2,685,568</b>	<b>2,201,373</b>

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<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2018-19						0	
Loans to the Circuit						0	
<b>Net assets</b>	<b>1,993,534</b>	<b>623,738</b>	<b>0</b>	<b>68,296</b>	<b>0</b>	<b>2,685,568</b>	<b>2,201,373</b>

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**Funds of the Circuit**

General Fund (Unrestricted)	1,993,534					1,993,534	1,934,221
Circuit Model Trust Fund (Unrestricted)		623,738				623,738	208,161
Designated Funds (Unrestricted)			0			0	0
<b>Total Unrestricted Funds</b>						<b>2,617,272</b>	<b>2,143,382</b>
Restricted Funds				68,296		68,296	57,991
Endowment Funds					0	0	0
<b>Total Funds</b>	<b>1,993,534</b>	<b>623,738</b>	<b>0</b>	<b>68,296</b>	<b>0</b>	<b>2,685,568</b>	<b>2,201,373</b>

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Signed Ian Wilson

ian wilson

Circuit Treasurer

NOTES TO NORTH KIRKLEES AND MORLEY METHODIST CIRCUIT ACCOUNTS-SFA 2017/2018

<b>NOTE 1</b>	Circuit Advance Fund Interest	3328.38	
	Other Trust Funds- Interest loan repaid	10522.05	
<b>NOTE 2</b>	Sale of Rein Road Manse	226294.6	
	Sale of Birkenshaw Bottoms	111255.96	
	Sale of Morley Manse	226600	
	CPF- Refund levy Morley Manse sale	70620	
	District Refund for Touchstone	1000	
	<b>TOTAL</b>	<b>635770.56</b>	
<b>NOTE 3</b>	Housing Project Donations	3514.2	
<b>NOTE 4</b>	General Funds interest	343.93	
	Connexional Funds	7520.46	
	Other Income	8000.78	
	CRC- Income	2500	
	<b>TOTAL</b>	<b>18365.17</b>	
<b>NOTE 5</b>	Youth Grant	2500	
<b>CAF</b>	CAF-Exp- Pioneer Ministry	15000	
	Touchstone Grant	20000	
	Hanging Heaton	7200	
	Batley Central	7800	
	<b>TOTAL</b>	<b>50000</b>	
<b>NOTE 6</b>	Stipends and Apprentice Costs	163413.75	
	CRC- Salaries	17812.75	
	Ministers Travel	7417.5	
	Telephone- Broadband	5487.33	
	LP costs	446.7	
	Superannumery Costs	3886.85	
	<b>TOTAL</b>	<b>198464.88</b>	
		<i>184,585 = 13880 - 1959</i>	
<b>NOTE 7</b>	Council Tax	14201.21	
	Water Rate	2806.15	
	Insurance	5266.43	
	Maintenance Cost s	15944.09	
	Alarm/ Heater	4000.64	
	Church Property Costs	8651.78	
	<b>TOTAL</b>	<b>50870.3</b>	
		<i>48,911 = 1959 - 1959</i>	
<b>NOTE 8</b>	District Levy	7958.04	
<b>CAF ACC</b>	Levy sale of Rein Road Manse	70517.84	
	Levy sale of Birkenshaw Bottoms	25007.58	
	Levy Sale of Morley Manse	70620	
	TCMP Admin Costs	418.32	

	<b>TOTAL</b>	<b>174521.78</b>
	Admin Costs	217.45
<b>NOTE 9</b>	CRC Expenses	8359.87
<b>NOTE 10</b>	Other Expenditure	3342.95
	Connexional Funds/ Circuit Collectioins	102388.89
	<b>TOTAL</b>	<b>13581.84</b>

North Kirklees & Morley Circuit

**DECLARATIONS**

**Treasurer**

I confirm that these accrual based accounts for the year ended 31 August 2017 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

Ian Wilson

Date 16-Oct-18

Name of Treasurer

Ian Wilson

Address

5 Parkfield Avenue Mirfield West Yorkshire WF14 9HJ

<sup>M</sup>

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

I confirm that the annual report and accounts for the year ended 31 Aug 2018 were, ~~or~~ will be\* presented to the Circuit Meeting at its meeting on

5/12/2018

and were approved.

Signature of the Chair of the meeting

Nigel Rodger

Name of the Chair of the meeting

NIGEL RODGER

Date

8/3/2019

**Independent Examiner's Report to the Trustees of the**

NORTH KIRKLEES & MORLEY

Circuit

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

2018

**Respective responsibilities of Trustees and Examiner**

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2017 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent 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.

\* Please delete or circle as appropriate

## North Kirklees & Morley Circuit

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as 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.

(3) 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.

Name of independent examiner

MARK GIBSON

Signature of independent examiner



Relevant Professional qualification of independent examiner

CHARTERED ACCOUNTANT (ICAEW)

Name of firm (where appropriate)

N/A

Address

37 DUNBOTTRE WAY  
MILFIELD  
WILK 9 2L1

Date

26/2/2019

\* Please delete or circle as appropriate