

## **Suggested framework for a Circuit Annual report**

### **Introduction**

A brief introduction welcoming readers to the report, don't forget the document is in the public domain on the Charity commission web site and could include a specific message from the Circuit Superintendent

### **Aims and organisation**

Include the Circuit Mission statement

### **Brief financial review of the year**

This should reflect circuit achievements against published plans from previous year.

Brief financial performance review, comment on spending in comparison to budget and any exceptional items, a possible framework is suggested below but could include a financial summary table within the section.

#### Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches.

The rental income relates to the rental of a manse..... and income generated from .....

#### Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved

increases, .....add any other specific changes.  
xx.x% of expenditure is the Circuit contribution to the District and Connexion, of which a

significant part is used to fund the work of the wider Methodist Church. The other expenditure includes .....reference any specifics for the year.

#### Fund balances

As at 31 August 2017 the net current assets of the Circuit were £xxxk, giving approximately x months cover for expenditure.

#### Plans for 2017/18

Circuit financial plans for the coming year have been prepared on the basis that there remains x full time ordained staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district such that on average a x.x% assessment increase has been requested from the circuit churches.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2017 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRS) 102

Full Name of Charity: .....

Registration Charity Number: .....

Date of registration .....

Main communication address ( Circuit office )

The members of the ..... Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Fully membership is shown as Appendix A to this report.

"Circuit Ministers and officers

Active Circuit Ministers

Rev .....

Rev.....

Rev .....

Rev.....

Deacon .....

Circuit Lay Workers

Mr .....

Ms .....,

Circuit Stewards

Mrs.....,

Mr .....

Mr .....

Mr.....

"

Administrator: Mrs.....

Name of treasurer acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner Name and address

Investment Bankers Central Finance Board of the Methodist Church

Trustees for Methodist Church purposes

Give bank details and also name other professional service advisors

## Aims and organisation

Charity objective is to act as a Resource provider within the area around ..... 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 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;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

"

"The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

"

## Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

## Structure, Governance and Management

"The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

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.

"

### Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

### Related Parties

"The Circuit is part of the ..... District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit.....

Any other specific organisations with specific linkage." "

### Risk Management

"The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

"

## Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

"Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.

- In all these principles we will follow legislation, guidance and recognised good practice

"

The ..... Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The ..... Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

### Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 4 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

CIRCUIT  
RECEIPTS AND PAYMENTS  
ACCOUNTS

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS

BRIGHTON AND HOVE Circuit

FOR THE YEAR ENDED  
31 AUGUST 2020

SOUTH EAST District Circuit no 3

Registered Charity - Charity Registration number 1134137

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:

- Rev. Andrew Lowe - Superintendent

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- Rev Deborah Cornish

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- Rev Daniel Woodhead

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- Rev Heather Leake Date

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- Rev Cynthia Park (Supernumary)

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Circuit Stewards:

- Ann Collins (Senior Steward)

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- Richard Fletcher

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- Stella Goddard

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- John Patching

Treasurer:

Stella Goddard



20ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020				BRIGHTON AND HOVE		Circuit		Page 2	
SECTION A		Note	Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year		
			£	£	£	£	£		
a1	<b>RECEIPTS</b>								
a2	Assessment/Share		172,529			172,529	171,884		
a3	Capital receipts					0			
a4	Bank and CFB interest and Investment income		589	683		1,272	1,409		
a5	Grants		13,269			13,269	11,114		
a6	Other receipts					0			
a7	<b>TOTAL RECEIPTS</b>		<b>186,387</b>	<b>683</b>	<b>0</b>	<b>187,070 (a8)</b>	<b>184,407</b>	check totals down and across (a8) TRUE	
<b>SECTION B</b>									
b1	<b>PAYMENTS</b>								
b2	Stipends, salaries, NIC, Pension and travel costs		120,809		10,774	131,583	118,367		
b3	Manse Costs		26,299			26,299	23,589		
b4	Administration etc		7,154			7,154	8,498		
b5	District Assessment		42,135			42,135	39,014		
b6	Grants & donations					0	402		
b7	Levy TCMP			2,839		2,839	3,379		
b8	Other payments		321			321	1,388	check totals down and across (b9)	
b9	<b>TOTAL PAYMENTS</b>		<b>196,718</b>	<b>2,839</b>	<b>10,774</b>	<b>210,331 (b9)</b>	<b>194,637</b>	TRUE	
<b>SECTION C</b>									
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	(a7-b9)	(10,331)	(2,156)	(10,774)	(23,261)	(10,230)		
c2	Total funds brought forward from last year		120,518	106,782	8,808	236,108 (c6)	246,338	check c6=c6 TRUE	
c3	<b>Sub total</b>	(c1+c2)	<b>110,187</b>	<b>104,626</b>	<b>(1,966)</b>	<b>212,847</b>	<b>236,108</b>	check totals down and across TRUE	
c4	Transfers and adjustments					0 (c7)			
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	(c3+c4)	<b>110,187</b>	<b>104,626</b>	<b>(1,966)</b>	<b>212,847 (c8)</b>	<b>236,108 (c6)</b>	check totals down and across TRUE	
<b>SECTION D</b>									
d	<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>								
d	<b>(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					12,873	13,487		
d3	Offerings/Gifts - passed to external organisations					12,873	13,487		
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>					<b>0</b>	<b>0</b>	check last year's b/fwd TRUE	

## 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 2020 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.

==P1 Front page!C10

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances	
e1			0			0	
e2			0			0	
e3			0			0	
e4			0			0	
e5			0			0	
e6			0			0	
e7			0			0	
e8	0	0	0	0	0 (e11)	0 (e12)	check Int. Org. totals down & across (e12) TRUE
e9	187,070 (a8)	210,331 (b9)	(23,261)	0 (c7)	236,108 (c6)	212,847 (c8)	check (c8) totals TRUE
e10	187,070	210,331	(23,261)	0	236,108 (x)	212,847 (y)	check cash funds totals TRUE
Continue on a separate sheet if necessary and bring the totals forward	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>					

## SECTION F

## STATEMENT OF ASSETS AND LIABILITIES

CIRCUIT - CASH FUNDS HELD at 31 August 2020		OPENING BALANCES	CLOSING BALANCES	
f1	Cash in hand			
f2	Bank Current Account	36,735	53,010	
f3	Bank Deposit Account			
f4	Central Finance Board	85,052	56,680	
f5	Trustees for Methodist Church Purposes	122,441	112,879	
f6	Other funds	(8,110)		check totals (c6) FALSE
f7	<b>SUB TOTAL</b>	<b>236,118 (c6)</b>	<b>222,569 (c8)</b>	check totals (c8) FALSE
f8	Total funds held by Internal Organisations (the closing balance totals above) (e12)	0 (e11)	0 (e12)	check totals (x) FALSE
f9	<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>236,118 (x)</b>	<b>222,569 (y)</b>	check totals (y) FALSE

## SECTION G

## OTHER ASSETS and LIABILITIES

	At 1 September 2019	At 31 August 2020
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

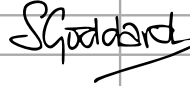
g1 Include any other investments (not the cash element of TMCP trust accounts this is inserted in line f5)

Name of Circuit .... BRIGHTON AND HOVE

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2020 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 ..... Stella Goddard



Name and address of treasurer .....

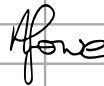
Stella Goddard, 28 Crest Way, Portslade,  
Brighton

Post Code..... BN41 2EY

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the Circuit meeting held on .....18th March 2021

Signature of the Chair of the meeting .. Andrew Lowe



Name of the Chair of the meeting ..... Reverend Andrew Lowe.

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

**Brighton & Hove Methodist**

Circuit

Charity Number ... 1134137

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ..... Brighton and Hove Methodist Circuit for the year ended 31 August 2020 set out on pages 1-3 . 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.

[Redacted]		[Redacted]																			

Name of Circuit ....	Brighton & Hove Methodist									
<b>Independent Examiner's Statement</b>										
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:										
<ul style="list-style-type: none"> <li>the accounting records were not kept in accordance with section 130 of the Act; or</li> <li>the accounts do not accord with the accounting records.</li> </ul>										
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 ..... S J Neate										
Relevant professional qualification of independent examiner ..... Fmaat retired										
Name of firm (where appropriate) ..... N/A										
Address 23 Surrenden Lodge Surrenden Road Brighton										
..... Post Code ..... BN1 6QB										
Date ..... 24th January 2021										

Name of Circuit ....	Brighton & Hove Methodist									
<b>Independent Examiner's Statement</b>										
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:										
<ul style="list-style-type: none"> <li>the accounting records were not kept in accordance with section 130 of the Act; or</li> <li>the accounts do not accord with the accounting records.</li> </ul>										
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Signature of independent examiner .....										
Name of independent examiner ..... S J Neate										
Relevant professional qualification of independent examiner ..... Fmaat retired										
Name of firm (where appropriate) ..... N/A										
Address 23 Surrenden Lodge Surrenden Road Brighton										
..... Post Code ..... BN1 6QB										
Date ..... 24th January 2021										