

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

Penrith	Circuit
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**FOR THE YEAR ENDED
31 AUGUST 2020**

Cumbria	District	Circuit no	09/09
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Registered Charity - Charity Registration number

1133928

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 David Milner
Rev Tim M Cooke

Circuit Stewards:

Miss Kathleen Williamson
Mrs Gill Williams
Mr Keith Jones
Mrs Sheila Mallinson

Treasurer:

Mr Malcolm Teed

20ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

Penrith

Circuit

SECTION A

			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£	£
a2	Assessment/Share		134,384			134,384	133,013
a3	Capital receipts						
a4	Bank and CFB interest and Investment income		350	436		785	768
a5	Grants - Connexional Fund - CAP				9,500	9,500	9,000
a6	Reimbursements Received	Yes	27,156			27,156	45,372
a6	Other receipts		3,164	0		3,165	720
a7	TOTAL RECEIPTS		165,054	436	9,500	174,990 (a8)	188,873

SECTION B

b1	PAYMENTS						
b2	Stipends, salaries, NIC, Pension and travel costs		73,935			73,935	72,291
b3	Manse Costs	Yes	9,511			9,511	13,917
b4	Administration etc	Yes	16,561	105		16,666	17,877
b5	District Assessment		25,068	2,370		27,438	27,967
b6	Grants & donations		650		9,500	10,150	9,500
b7	Expenditure reimbursed by Stainton and Penrith Methodist Churches	Yes	27,107			27,107	45,394
b8	Other payments	Yes	4,510			4,510	3,997
b9	TOTAL PAYMENTS		157,341	2,476	9,500	169,317 (b9)	190,943

SECTION C

c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b9)	7,713	(2,040)		5,673	(2,070)
c2	Total funds brought forward from last year		62,585	52,675		115,259 (c6)	117,329
c3	Sub total	(c1+c2)	70,297	50,635		120,932	115,259
c4	Transfers and adjustments						
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	70,297	50,635		120,932 (c8)	115,259 (c6)

SECTION D

d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)						
d1	Balance brought forward from last year						85
d2	Offerings/Gifts - received for external organisations				75		825
d3	Offerings/Gifts - passed to external organisations				75		910
d4	BALANCE STILL TO BE PAID (d1 + d2 - d3)						

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.

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)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	174,990 (a8)	169,317 (b9)	5,673	(c7)	115,259 (c6)	120,932.17 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	174,990	169,317	5,673		115,259 (x)	120,932 (y)
Continue on a separate sheet if necessary and bring the totals forward	TOTAL RECEIPTS	TOTAL PAYMENTS				

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	5,513	6,808
f3 Bank Deposit Account		
f4 Central Finance Board	57,071	63,490
f5 Trustees for Methodist Church Purposes	52,675	50,635
f6 Other funds		
f7 SUB TOTAL	115,259 (c6)	120,932 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	(e11)	(e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	115,259 (x)	120,932 (y)

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)	1,068,406	1,101,527
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 ... **Penrith Cumbria**

09-Sep

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 MAT. Teed Date 19 OCTOBER 2020

Name and address of treasurer Malcolm Andrew Teed.....

33 Keld Close Stainton Penrith Cumbria CA11 0EJ

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 were/will be* presented to the Circuit meeting held on 10 March 2021

X Signature of the Chair of the meeting [Signature]

Name of the Chair of the meeting REV TIM COOKE Date 10/3/21 Y

Independent Examiner's Report to the Trustees of the

Penrith Cumbria Circuit

Charity Number . 1133928

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the .. Penrith Cumbria Circuit for the year ended 31 August 2020 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 CircuitPenrith Cumbria..... No ...09/09.....

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 JUDITH HEELELEY

Relevant professional qualification of independent examiner CPFA

Name of firm (where appropriate)

Address CHURCH HOUSE NEWTON REIGNY PENRITH

..... CUMBRIA Post Code CA11 0AY

Date 19 OCTOBER 2020

* delete or circle as appropriate

Sep-20

Penrith Methodist Circuit Accounts for the Year Ended 31 August 2020

Income & Expenditure - Additional Information

Section A - Receipts

a6	Reimbursements Rec'd	
	<i>Staff & Admin shared office costs</i>	21,613
	<i>Stainton Outreach Staff costs</i>	5,502
	<i>Private Phone Calls</i>	40
		27,156

Section B - Payments

b3	Manse Costs	
	<i>Council Tax</i>	5,198
	<i>Water</i>	1,012
	<i>Service Contracts</i>	1,062
	<i>Insurance</i>	1,366
	<i>Repairs & Renewals</i>	872
		9,511

b4	Administration etc	
	<i>Telephone & Broadband</i>	2,195
	<i>Advertising</i>	747
	<i>Administration</i>	1,965
	<i>Circuit Magazine</i>	795
	<i>CCLI Copyright Licences</i>	1,516
	<i>Accountancy</i>	1,920
	<i>Training</i>	300
	<i>Staff Costs</i>	7,228
		16,666

b7	Expenditure Reimbursed	
	<i>Stainton Methodist Church - Staff</i>	5,499
	<i>Penrith Methodist Church - Telecoms</i>	669
	<i>Penrith Methodist Church - Staff</i>	20,939
		27,107

b8	Other Payments	
	<i>Supers & Lay Preachers Travel</i>	846
	<i>Property Quinquennial Reviews</i>	500
	<i>Misc - Job Retention Scheme</i>	3,164
		4,510

PENRITH METHODIST CIRCUIT

Registered Charity No. 1133928

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED

31 August 2020

Legal and Administrative Information:

Communication Address **Wordsworth Street Penrith Cumbria CA11 7QY**

Ministers **Rev David Milner (Superintendent)**
Rev Tim Cooke

Circuit Stewards **Miss Kathleen Williamson**
Mrs Gillian Williams
Mr Keith Jones
Mrs Sheila Mallinson

Circuit Treasurer **Mr Malcolm Teed**

Circuit Secretary **Mrs Gilliam Williams**

Independent Examiner **Mrs Judith Heeley**

Bankers **1) Barclays Bank Market Square Penrith CA11 7SN**
2) Central Finance Board of the Methodist Church
3) Trustees for Methodist Church Purposes

The Trustees Report has been prepared in accordance with the Charities Statement of Recommended Practice as applicable to the Financial Reporting Standard 102.

Introduction

The following pages are designed to give the reader an overview of the purposes of the Charity, of how it conducts itself, of those who were involved in the Charity and draws attention to what has occurred during the past year. These pages are an introduction to and should be read in conjunction with the detailed financial reports contained later on in the document.

Aims and Objectives

The primary aim and objective of the Charity is to act as a resource provider for The Methodist Church within the area around Penrith "*introducing people to Jesus*".

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 subsidiary or ancillary to the The Methodist Church.

The Objectives are carried out through the following activities:

- Provide leadership ministry and support to the six Churches which make up the Penrith Circuit enabling them to fulfil their purpose within their local community and beyond.
- The organisation and resourcing of regular public acts of worship open to members of the Church or non-members alike.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity by both leading and supporting local initiatives, events and services.

In carrying out all its activities, the Trustees of the Charity confirm that due regard (had) *has* been given 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 the 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 which includes the Treasurer and Property Steward, along with the Local Preachers meeting.

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

The following Methodist Churches make up the Penrith Circuit: the Cottage Wood Centre, Penrith, Skelton, Sleagill, and Stainton together with St Patricks Patterdale which is a Local Ecumenical Partnership with the Church of England.

Financial Review

Circuit income of £174,990 is primarily drawn from the Assessment paid by Circuit churches (£134,384) together with the reimbursement of expenditure on shared facilities. A Grant of £9,500 was received from the Methodist Connexion to support the work of Penrith Methodist Church with the Eden Debt Centre in conjunction with Christians Against Poverty (CAP).

Expenditure totalled £169,317 of which £131,729 arises from the cost of Ministry within the Circuit and £27,438 was sent to the Methodist Cumbria District to support their wider Ministry. Grants and Donations of £10,150 were made primarily to support the Eden Debt Centre.

As at 31 August 2020 the Circuit held cash balances of £120,932 of which £70,297 is available in General Funds and £50,635 in the Model Trust Fund held by the Trustees for Methodist Church Purposes. All funds are unrestricted but expenditure from the Model Trust Fund requires the specific authorisation of the Circuit (Trustees) meeting.

Circuit Financial Plans for 2020/21 are based on the existing level of staffing and structure but subject to the usual inflationary increases. However with cost savings made elsewhere it has been possible to reduce the overall Assessment paid by the Circuit churches by 1.7%.

Risk Management

Risks identified are reviewed by the Circuit Leadership Team and brought to the attention of the quarterly meeting of Trustees with appropriate action taken.

Income and expenditure is monitored and compared with the annual budget monthly as part of the risk management process to avoid unforeseen calls on Reserves.

Particular attention is being paid to the impact of the CoVid pandemic on the Churches for which the Circuit has responsibility in terms of compliance and the impact on Church activities, financial stability and the membership.

Reserves Policy

Income is received quarterly whilst most the expenditure occurs on a monthly basis and as a result available funds fall to approximately £94,000 in a normal quarterly cycle. Having taken this into consideration the Reserve policy of the Circuit is to retain a sum equivalent to 6 months average expenditure from unrestricted Reserves with £10,000 nominally allocated for medium-term repairs and renewals of the Manses. This should enable the Circuit to meet any unforeseen item of major expenditure and enable it to continue funding the work of the Circuit in the short term if the Churches making up the Circuit were unable to meet their full annual contribution known as their Assessment. Six months budgeted expenditure for 2020/21 is £81,671.

Safeguarding Policy

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

The Circuit has adopted the Methodist Connexional Safeguarding Policy, and commits to ensure its implementation, together with relevant government legislation, guidance, and safe practice, in the Circuit and in our Churches.

The Circuit has a Safeguarding Officer who is also a Trustee and provides support, advice, and training for lay and ordained people designed to ensure that people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable. Appropriate records are in place and kept up to date.

Trustees and Trustee Training

The members of the Penrith Circuit Meeting are the Charity Trustees. These include the Circuit Ministers Supernumerary Ministers, Circuit office holders and representatives appointed by the Churches which make up the Circuit.

There is a range of training and guidance material provided by the Methodist Connexion to support the effective running of the Circuit.

A general training course has been provided in the past and a copy of the "The role of a Trustee in the Methodist Church" and the "Charity Trustee Welcome Pack" published by the Charities Commission is brought to the attention of, and made available to, all Trustees.

Trustees in office as at 31 August 2020

Rev Gillian Belford
Mr David Belford
Mrs Alison Birkett
Mrs Helen Brunskill
Rev Michael Cannon
Mr Maurice Capstick
Rev John Carr
Mr David Conway
Rev Timothy Cooke
Mrs Patricia Coop
Mrs Joyce Cordingly
Mrs Kathryn Davidson
Mr Fraser Dickinson
Mrs Sylvia Dufton
Mr Alan Fox
Mrs Valerie Fox
Mrs Barbara Frenneaux
Rev Alan Gawthrop

Mr Lloyd Graham
Rev Stephen Grieves-Smith
Mr David Hall
Mr Joe Hall
Mrs Hilary Harrison
Mrs Jane Hutchinson
Mr Keith Jones
Mrs Sheila Mallinson
Rev David Milner
Mrs Lois Morton
Mrs Deborah Newman
Mrs Jean Parker
Mr David Selby
Mr Jordan Summers
Mr Malcolm Teed
Mr Andrew Thorneley
Mrs Gillian Williams
Miss Kathleen Williamson