

# ***THE METHODIST CHURCH***

***ILFRACOMBE &  
BARNSTAPLE CIRCUIT  
(24/20)***

**TRUSTEES' ANNUAL REPORT**

**for the year ended**

**31 AUGUST 2022**

**[SORP 2015  
compliant]**

ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT  
Year ended 31 August 2022

Readers may wish to refer to the Glossary of Terms appearing in the Notes to the Accounts

## **1 Objectives and activities**

In setting our objectives and planning our activities, the Circuit Meeting (under the leadership of the Circuit Superintendent) meet three times in each year, has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

Our mission is to commit the Circuit to supporting local churches and individuals as they respond to be a powerful spiritual influence in the Circuit and a visible expression of God's inclusive love. We aim to achieve this by encouraging Churches across the Circuit to be involved in the worship, social, and outreach activities that currently exist, and by seeking new ways to further their ministry and fellowship to others within the Church family and in the wider community.

The Charity objective is to act as a Resource provider within the area around Ilfracombe & Barnstaple 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:

1. The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
2. Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
3. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
4. 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.

### **Public Benefit**

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

## **2 Achievements and performance**

The principal purpose of the Circuit is to act as a supporting body between Churches and to help to promote God's love in Christ and to enable people to

## ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT

Year ended 31 August 2022

serve Him in the world. The Circuit has limited contact in its own right with the public but acts through the activities of the individual churches. The Circuit does not attain direct contact with the public. The direct contact is by Churches and it is these that the Circuit supports in their desire to provide benefit to the public.

The Circuit makes a number of grants to Local Churches and other church organisations during the year. The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (eg the local church or church group) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

The grants made during the year were of several kinds, including:

- Grants for the adaptation of buildings so that they could more easily meet the modern needs of Churches and help Churches provide services to the community. Eg improvements to reduce environmental impact, improvements to access for disabled persons, etc.
- Grants to support the work of a local Action for Children Project in the Circuit
- Grants to individuals (Lay Officers of the Circuit) to help pay for the cost training courses for continuing development

Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) and details of the outcome of the activities undertaken as a result of receiving the grant.

Training sessions have been provided for those requiring 'Creating Safer Space' safeguarding training across the Circuit.

The Covid 19 pandemic has impacted on church and circuit life but there have been positive benefits with increased participation in circuit services via Zoom and Zoom prayer meetings.

### **2.1 Plans for future years**

1. Continue to ensure that any local issues emanating from the Past Cases Review are dealt with sympathetically.
2. Ensure that all those within the Circuit that should attend the 'Creating Safer Space' training at all levels, do so.
3. Provide on-going training and development for Worship Leaders and Local Preachers including the introduction of the 'Peer Review of Local Preachers'.
4. To develop the on-going a 'five-year plan' to consider the future ministry and mission requirements of the Circuit
5. Encourage initiatives for mission in Local Churches within the Circuit
6. To continue a mid-week Circuit worship service via Zoom.
7. To continue to build links with adjacent Circuits and other ecumenical partners

## **3 Financial review**

ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT  
Year ended 31 August 2022

## **Income trends**

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

The rental income relates to the rental of Circuit properties held under the Model Trust Fund.

## **Expenditure trends**

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

50% of expenditure is the Circuit contribution to the District and Connexion, of which 34% is for payment of stipends and other employment costs and 16% funds the work of the wider Methodist Church at both Connexional and District levels.

The other expenditure includes 8.6% of funds levied by the District for the District Advance Fund.

## **Fund balances ???**

As at 31 August 2022 the net current assets of the Circuit were £2,270,578 (investments and unrestricted funds) giving approximately 24 months cover for expenditure.

## **Plans for 2022-23**

Circuit financial plans for the coming year have been prepared on the basis that there will continue to be 3 full time ordained staff within the Circuit with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. The circuit is planning to reduce ministerial staffing to two ministers in August 2023.

### **3.1 Investment Policy and Performance**

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by the Circuit and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the Circuit. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. The Circuit trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract good rates of interest.

There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment – both

## ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT

Year ended 31 August 2022

by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk.

### **3.2 Reserves level and policy**

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Circuit Model Trust Fund (CMTF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the CMTF to meet these anticipated grant applications.

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 12 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.

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

## **4 Trustees' responsibilities**

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and applied them consistently.
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT  
Year ended 31 August 2022

#### **4.1 Risk**

The major risks have been identified and recorded by the Circuit Meeting 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 Ilfracombe & Barnstaple 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 Ilfracombe & Barnstaple 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.

## **5 Structure, governance and management**

## ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT

Year ended 31 August 2022

The Circuit is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners.

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 Meeting.

### **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.

### **5.1 Structure**

Circuits are the coordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions are made at or ratified by the quarterly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

### **5.2 Purpose of the Circuit**

The Circuit is an expression, over a wider geographical area than any Church, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and
2. any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and

## ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT

Year ended 31 August 2022

3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
4. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the geographical area covered by the Ilfracombe & Barnstaple Circuit by:

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches, District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

### **Related Parties**

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Bratton Fleming (Methodist/Anglican LEP)  
Challacombe  
Christ Church Barnstaple (Methodist/URC LEP)  
Christ Church Braunton (Methodist/URC LEP)  
Combe Martin  
Ebberly Lodge  
Emmanuel, Ilfracombe (Methodist/URC LEP)  
Fremington  
Goodleigh (Methodist/Anglican LEP)  
High Bickington  
Loxhore  
Marwood  
Newport  
Sticklepath

### **5.3 Governance**

The Circuit operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the Circuit Meeting are annually appointed by a vote of the Circuit Meeting (for Circuit Officers) and relevant Church Councils (for Church Representatives), for a continuous term not normally exceeding six years. The Circuit Meeting annually appoint the Circuit Leadership Team. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Leadership Team normally meets eight times per year and deals with routine and exceptional matters. It oversees the allocation of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations to preside at communion, and extensions to local preacher training.



## **5.4 Responsibilities of the Circuit Leadership Team**

1. to formulate and promote policies which will advance the mission of the Church in the Circuit and Local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist Local Churches having exceptional problems
2. to encourage inter-Circuit, inter-church and ecumenical co-operation
3. to act in an executive capacity in matters remitted to the CLT by the Circuit Meeting
4. to keep within its purview all Circuit concerns not dealt with elsewhere
5. to contribute and respond, as the case may be, to the development of Connexional and District policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind
6. to be aware that the stipends of the Circuit Staff are set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion
7. constantly to be aware of the public benefit guidance issued by the Charity Commission

## **6 Reference and Administrative Details**

### **6.1 Name of the charity**

The Ilfracombe & Barnstaple Methodist Circuit.

### **6.2 Charity registration number**

1134225, registered in England and Wales

### **6.3 Principal Office**

Circuit Office,  
Christ Church,  
8 Bear Street,  
Barnstaple,  
EX32 7BU

### **6.4 Circuit Staff**

Rev Jonathan Froggatt (Circuit Superintendent) Leaving the circuit in August 2023  
Rev Don Macalister  
Rev Stephen Caddick

### **6.5 Circuit Secretary**

ILFRACOMBE & BARNSTAPLE METHODIST CIRCUIT  
Year ended 31 August 2022

Mrs Jane Venables

## **6.6 Circuit Treasurer**

Mrs Edith Poole

## **6.7 Names of trustees**

The Managing Trustees for the Circuit are the members of the Circuit Meeting and names are as entered into the Charity Commission Report.

No trustee claims exemption from disclosure of his or her name here.

## **6.9 Bankers**

Central Finance Board of the Methodist Church  
9 Bonhill Street  
London  
EC2A 4PE

## **6.10 Investment managers and custodian trustees**

Trustees for Methodist Church Purposes  
Central Buildings  
Oldham Street  
Manchester M1 1JQ

## **6.11 Independent Examiner**

Thomas Westcott Chartered Accountants,  
47 Boutport Street,  
Barnstaple,  
Devon,  
EX31 1SQ

## **Approvals**

The Trustees' Report and the Financial Statements will be agreed by the Circuit Leadership Team on **????** and are to be presented for approval by the Circuit Meeting planned for **????**

Signed on behalf of the Circuit Meeting, as authorised:

Jonathan Froggatt (Superintendent Minister)  
Treasurer)

Edith Poole (Circuit

JH Froggatt



Date: 17.5.22

Date:

## THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

<b>Ilfracombe and Barnstaple Methodist</b>	Circuit
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**FOR THE YEAR ENDED  
31 August 2022**

Plymouth & Exeter	District	Circuit no	24/20
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**Registered Charity - Charity Registration number**

1134225

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:

Revd F Frogatt (Superintendent)
Revd D Macalister
Revd M Tricker
Revd S Macbeth

Circuit Stewards:

Mr Martin Readon
Mrs Sue Cresswell
Mrs Edith Poole
Mr Geoff Harding
Mr John Ruhleman
Mrs Sue Parsley
Mrs Brenda Prentice

Treasurer:

Mrs Edith Poole
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SECTION A			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
		Note	£	£	£	£	£
a1	<b>RECEIPTS</b>						
a2	Assessment/Share		151,790			<b>151,790</b>	149,081
a3	Capital receipts		80,592			<b>80,592</b>	
a4	Bank and CFB interest and Investment income		169	2,910	1,222	<b>4,301</b>	2,839
a5	Grants						
a6	Other receipts		39,456			<b>39,456</b>	40,199
a7	<b>TOTAL RECEIPTS</b>		<b>272,007</b>	<b>2,910</b>	<b>1,222</b>	<b>276,139 (a8)</b>	<b>192,119</b>

SECTION B							
b1	<b>PAYMENTS</b>						
b2	Stipends, salaries, NIC, Pension and travel costs		74,261			<b>74,261</b>	61,614
b3	Manse Costs		9,302			<b>9,302</b>	5,034
b4	Administration etc		86,700			<b>86,700</b>	46,983
b5	District Assessment		32,835			<b>32,835</b>	27,362
b6	Grants & donations						41,505
b7	Contributions to District Advance Fund		4,828			<b>4,828</b>	7,067
b8	Other payments		24,131			<b>24,131</b>	17,860
b9	<b>TOTAL PAYMENTS</b>		<b>232,057</b>			<b>232,057 (b9)</b>	<b>207,425</b>

SECTION C							
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a7-b9)</b>	<b>39,950</b>	<b>2,910</b>	<b>1,222</b>	<b>44,082</b>	<b>(15,306)</b>
c2	Total funds brought forward from last year		2,010,421	187,409	72,748	2,270,578 (c6)	2,285,884
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>2,050,371</b>	<b>190,319</b>	<b>73,970</b>	<b>2,314,660</b>	<b>2,270,578</b>
c4	Transfers and adjustments					(c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>2,050,371</b>	<b>190,319</b>	<b>73,970</b>	<b>2,314,660 (c8)</b>	<b>2,270,578 (c6)</b>

SECTION D							
d	<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b> <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						
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 2022 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 Circuit accounts (totals brought forward from page 2 - totals column)	276,139 (a8)	232,057 (b9)	44,082	(c7)	2,270,578 (c6)	2,314,660 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	276,139	232,057	44,082		2,270,578 (x)	2,314,660 (y)
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 2022**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand	6	63
f2 Bank Current Account	17,171	24,115
f3 Bank Deposit Account	19,448	23,762
f4 Central Finance Board	78,300	62,800
f5 Trustees for Methodist Church Purposes	65,555	62,625
f6 Other funds		
f7 SUB TOTAL	180,480 (c6)	173,365 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	(e11)	(e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	180,480 (x)	173,365 (y)

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

	At 1 September 2021	At 31 August 2022
g1 Investments (include Endowments)	146,557	203,856
g2 Land and Buildings (see notes re Insurance value)	1,972,723	1,972,723
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end	5,257	852
g5 Other Liabilities	(34,439)	(36,136)

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 and Scrutiny**

I confirm that these Receipt and Payment based accounts for the year to 31 August 2022 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: Mrs Edith Poole

8 Lauderdale, Constitution Hill Barnstaple, EX32 8DU

### **Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2022 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**

### **Ilfracombe & Barnstaple Methodist Circuit**

**Charity Number 1134225**

### **Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Ilfracombe & Barnstaple Methodist Circuit for the year ended 31 August 2022 set out on pages 1 to 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.

**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 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: Mrs C Williams ACA DChA

Relevant professional qualification of independent examiner Chartered Accountant

Name of firm Westcotts (SW) LLP

Address 47 Boutport Street, Barnstaple

Devon EX31 1SQ

Date .....

## THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

<b>Ilfracombe and Barnstaple Methodist</b>	Circuit
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**FOR THE YEAR ENDED  
31 August 2022**

Plymouth & Exeter	<b>District</b>	<b>Circuit no</b>	24/20
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Mrs Edith Poole
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b2	Stipends, salaries, NIC, Pension and travel costs		74,261			<b>74,261</b>	61,614
b3	Manse Costs		9,302			<b>9,302</b>	5,034
b4	Administration etc		86,700			<b>86,700</b>	46,983
b5	District Assessment		32,835			<b>32,835</b>	27,362
b6	Grants & donations						41,505
b7	Contributions to District Advance Fund		4,828			<b>4,828</b>	7,067
b8	Other payments		24,131			<b>24,131</b>	17,860
b9	<b>TOTAL PAYMENTS</b>		<b>232,057</b>			<b>232,057 (b9)</b>	<b>207,425</b>

SECTION C							
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a7-b9)</b>	<b>39,950</b>	<b>2,910</b>	<b>1,222</b>	<b>44,082</b>	<b>(15,306)</b>
c2	Total funds brought forward from last year		2,010,421	187,409	72,748	2,270,578 (c6)	2,285,884
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>2,050,371</b>	<b>190,319</b>	<b>73,970</b>	<b>2,314,660</b>	<b>2,270,578</b>
c4	Transfers and adjustments					(c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>2,050,371</b>	<b>190,319</b>	<b>73,970</b>	<b>2,314,660 (c8)</b>	<b>2,270,578 (c6)</b>

SECTION D						
d	<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b> <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					
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 2022 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	Circuit accounts (totals brought forward from page 2 - totals column)	276,139 (a8)	232,057 (b9)	44,082	2,270,578 (c6)	2,314,660 (c8)
e10	<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>276,139</b>	<b>232,057</b>	<b>44,082</b>	<b>2,270,578 (x)</b>	<b>2,314,660 (y)</b>
	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 2022**

	OPENING BALANCES	CLOSING BALANCES
f1	6	63
f2	17,171	24,115
f3	19,448	23,762
f4	78,300	62,800
f5	65,555	62,625
f6		
f7	<b>180,480 (c6)</b>	<b>173,365 (c8)</b>
f8	(e11)	(e12)
f9	<b>180,480 (x)</b>	<b>173,365 (y)</b>

**SECTION G**

**OTHER ASSETS and LIABILITIES**

	At 1 September 2021	At 31 August 2022
g1	146,557	203,856
g2	1,972,723	1,972,723
g3		
g4	5,257	852
g5	(34,439)	(36,136)

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 and Scrutiny**

I confirm that these Receipt and Payment based accounts for the year to 31 August 2022 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: Mrs Edith Poole

8 Lauderdale, Constitution Hill Barnstaple, EX32 8DU

### **Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2022 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**

### **Ilfracombe & Barnstaple Methodist Circuit**

**Charity Number 1134225**

### **Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Ilfracombe & Barnstaple Methodist Circuit for the year ended 31 August 2022 set out on pages 1 to 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.

**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 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: Mrs C Williams ACA DChA

Relevant professional qualification of independent examiner Chartered Accountant

Name of firm Westcotts (SW) LLP

Address 47 Boutport Street, Barnstaple

Devon EX31 1SQ

Date .....