

## THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

<b>KSAT</b>	Circuit
-------------	---------

**FOR THE YEAR ENDED  
31 August 2023**

Cumbria	District	Circuit no	09/07
---------	----------	------------	-------

**Registered Charity - Charity Registration number**

1134881

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'd Stephen Radford
Rev'd Andrew Sterling

Circuit Stewards:

Mrs Glenda Burton
Mr Roland Woof

Treasurer:

Mr David Barker
-----------------

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	100,995			<b>100,995</b>	102,435
a3	Capital receipts		229,952		<b>229,952</b>	
a4	Bank and CFB interest and Investment income	593	7,713		<b>8,306</b>	630
a5	Grants					
a6	Other receipts	51,256			<b>51,256</b>	9,971
a7	<b>TOTAL RECEIPTS</b>	<b>152,844</b>	<b>237,665</b>		<b>390,509 (a8)</b>	<b>113,036</b>

SECTION B		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
	Note	£	£	£	£	£
b1	<b>PAYMENTS</b>					
b2	Stipends, salaries, NIC, Pension and travel costs	80,748			<b>80,748</b>	76,591
b3	Manse Costs	16,918			<b>16,918</b>	9,531
b4	Administration etc	7,626	239		<b>7,865</b>	8,270
b5	District Assessment	18,500			<b>18,500</b>	19,732
b6	Grants & donations	11,654			<b>11,654</b>	4,177
b7						
b8	Other payments	16,642	47,457		<b>64,100</b>	57,544
b9	<b>TOTAL PAYMENTS</b>	<b>152,088</b>	<b>47,697</b>		<b>199,785 (b9)</b>	<b>175,845</b>

SECTION C		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
	Note	£	£	£	£	£
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a7-b9) 756</b>	<b>189,968</b>		<b>190,724</b>	<b>(62,809)</b>
c2	Total funds brought forward from last year	65,181	84,013		149,194 (c6)	212,003
c3	<b>Sub total</b>	<b>(c1+c2) 65,937</b>	<b>273,981</b>		<b>339,918</b>	<b>149,194</b>
c4	Transfers and adjustments	42,624	(42,624)			
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4) 108,561</b>	<b>231,357</b>		<b>339,918 (c8)</b>	<b>149,194 (c6)</b>

SECTION D		Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
	Note	£	£	£	£	£
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				1,478	2,202
d3	Offerings/Gifts - passed to external organisations				1,478	2,202
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 2023 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
Education & Youth		19,274	(19,274)		19,274	
Upper Eden Food Bank	17,947	13,593	4,354		17,749	22,103
Sub total of Internal Organisations funds	17,947	32,867	(14,920)		37,023 (e11)	22,103 (e12)
Circuit accounts (totals brought forward from page 2 - totals column)	390,509 (a8)	199,785 (b9)	190,724	(c7)	149,194 (c6)	339,918 (c8)
<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>408,456</b>	<b>232,652</b>	<b>175,804</b>		<b>186,217 (x)</b>	<b>362,021 (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 2023**

	OPENING BALANCES	CLOSING BALANCES
Cash in hand		
Bank Current Account	47,270	88,324
Bank Deposit Account		
Central Finance Board	17,911	20,237
Trustees for Methodist Church Purposes	84,013	231,357
Other funds		
<b>SUB TOTAL</b>	<b>149,194 (c6)</b>	<b>339,918 (c8)</b>
Total funds held by Internal Organisations (the closing balance totals above) (e12)	37,023 (e11)	22,103 (e12)
<b>TOTAL CASH FUNDS HELD BY CIRCUIT</b>	<b>186,217 (x)</b>	<b>362,021 (y)</b>

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

	At 1 September 2022	At 31 August 2023
Investments (include Endowments)	2337	2237
Land and Buildings (see notes re Insurance value)	1,020,877	1,108,683
Other Assets	21,746	23,986
Loan(s) - show amount outstanding at year end	25,000	
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 K S A T No. ....

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2023 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 [Signature] Date .....

Name and address of treasurer MR D. T. BARKER .....

9 FRANKLAND PARK, ORTON Post Code SA10 3RP

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 ~~were~~/will be\* presented to the Circuit meeting held on 23<sup>rd</sup> NOV 2023

Signature of the Chair of the meeting [Signature] .....

Name of the Chair of the meeting Rev Stephen Ludford Date 8/10/23 .....

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

K S A T Circuit

Charity Number 1134881

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ..... Circuit for the year ended 31 August 2023 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 Circuit KSAT No .....

### 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 Hel

Name of independent examiner H. M. Howmes BSc FCA

Relevant professional qualification of independent examiner FCA - ICAEW

Name of firm (where appropriate) J NOEL PAUL & Co.

Address 21 MARKET STREET, KILKBY STEPHEN

Post Code CA17 4QS

Date 10 November 2023

\* delete or circle as appropriate