

**THE METHODIST CHURCH**  
**STANDARD FORM OF ACCOUNTS**  
**ACCRUALS BASIS**  
for the year ended 31 August 2024

**Liskeard & Looe Methodist Circuit**

**Circuit no**

**12/19**

**Registered Charity - Registration number**

**1135023**

**Circuit Superintendent**

**Rev L Mellor**

**Circuit Trustees**

**G R Peters, A J Simmonds, J I Chenoweth**

**S Beeke, A M Searle, A Courtier-Nicholson**

**T D Pickard, M R Wigley, M Hodgkinson**

**P J Rowe, J Waterman, C Waterman, J Cole**

**M J Keast, M Cole, M J Gilbert, B Hocking**

**D Taylor, P Worth, J Rowe, A Barnicoat**

**W Barbery, J H Roose, L Wigley, C Husk**

**A S Tamblyn, B Bishop, J Husk, S J Jory**

Name of Circuit: Liskeard & Looe Methodist Circuit

12/19

## Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
<b>Income from</b>							
Donations and legacies	2	200					200
Grants received	2	1,500					1,500
Assessments on churches		88,082					88,082
Income from investments		2,035	23,468			25	25,528
Income from investment properties		36,933					36,933
Capital receipts	2,11	114,164					114,164
Other charitable income	2	8,860					8,860
Internal organisations							0
<b>Total income</b>		<b>251,774</b>	<b>23,468</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>275,267</b>
<b>Expenditure</b>							
Grants and donations	3	27,100					27,100
Stipends, Salaries and associated costs	4,5	12,627					12,627
Property Maintenance	6	19,059					19,059
Connexional assessment & Model Trust Fund			7,310				7,310
District assessment & levy		25,548					25,548
Depreciation							0
Office expenses	7	4,866	758			1	5,625
Other outgoings	8	26,694					26,694
Internal organisations							0
<b>Total expenditure</b>		<b>115,894</b>	<b>8,068</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>123,963</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>135,880</b>	<b>15,400</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>151,304</b>
Net gains/(losses) on monetary investments			(2,677)				(2,677)
Net gains/(losses) on investment properties							0
<b>Net income/(expenditure)</b>		<b>135,880</b>	<b>12,723</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>148,627</b>
Transfers between funds	10	82,233	(82,209)			(24)	0
Net gains/(losses) on fixed assets	11	(131,904)					(131,904)
Revaluation of investments properties		202,257					202,257
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>288,466</b>	<b>(69,486)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>218,980</b>
Total funds brought forward		2,437,178	265,478	0	0	464	2,703,120
<b>Total funds carried forward</b>		<b>2,725,644</b>	<b>195,992</b>	<b>0</b>	<b>0</b>	<b>464</b>	<b>2,922,100</b>

Name of Circuit: Liskeard & Looe Methodist Circuit

12/19

## Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
<b>Income from</b>							
Donations and legacies	2	200					200
Grants received	2	1,000					1,000
Assessments on churches		89,927					89,927
Income from investments		673	8,568			1	9,242
Income from investment properties		31,772					31,772
Capital receipts	2	13,720					13,720
Other charitable income	2	1,618					1,618
Internal organisations							0
<b>Total income</b>		<b>138,910</b>	<b>8,568</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>147,479</b>
<b>Expenditure</b>							
Grants and donations	3	1,200					1,200
Stipends, Salaries and associated costs	4,5	50,960					50,960
Property Maintenance	6	22,902					22,902
Connexional assessment & Model Trust Fund			10,293			1	10,294
District assessment & levy		27,448					27,448
Depreciation							0
Office expenses	7	4,395					4,395
Other outgoings	8	24,091					24,091
<b>Total expenditure</b>		<b>130,996</b>	<b>10,293</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>141,290</b>
<b>Net income/(expenditure) before gains and losses on investments</b>							
		<b>7,914</b>	<b>(1,725)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,189</b>
Net gains/(losses) on monetary investments			2,258				2,258
Net gains/(losses) on investment properties		1,079,351					1,079,351
<b>Net income/(expenditure)</b>		<b>1,087,265</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,087,798</b>
Transfers between funds	10	(11,573)	11,573				0
Other gains/(losses)							0
<b>Net movement in funds</b>		<b>1,075,692</b>	<b>12,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,087,798</b>
Total funds brought forward		1,361,486	253,372	0	0	464	1,615,322
<b>Total funds carried forward</b>		<b>2,437,178</b>	<b>265,478</b>	<b>0</b>	<b>0</b>	<b>464</b>	<b>2,703,120</b>

Name of Circuit

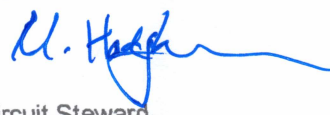
Liskeard and Looe Methodist Circuit

Circuit no. 12/19

**Balance Sheet as at 31 August 2024**

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
	£	£	£	£	£	£	£
<b>Fixed Assets</b>							
Circuit manses & equipment	11	432,777				432,777	485,148
Investment properties	11	2,220,341				2,220,341	1,903,920
Investments						0	0
<b>Total fixed assets</b>		<b>2,653,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,653,118</b>	<b>2,389,068</b>
<b>Current Assets</b>							
Debtors and prepayments	12	8,473				8,473	0
Loans by the Circuit						0	0
Investments with TMCP	13		195,992		464	196,456	265,942
Central Finance Board Deposits	14	33,860				33,860	18,958
Cash at Bank and in hand	14	38,206				38,206	34,992
<b>Total current assets</b>		<b>80,539</b>	<b>195,992</b>	<b>0</b>	<b>464</b>	<b>276,995</b>	<b>319,892</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	15	8,013				8,013	5,840
Grants payable in under one year						0	0
<b>Total current liabilities</b>		<b>8,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,013</b>	<b>5,840</b>
<b>Net current assets/liabilities</b>		<b>72,526</b>	<b>195,992</b>	<b>0</b>	<b>464</b>	<b>268,982</b>	<b>314,052</b>
<b>Total assets less current liabilities</b>		<b>2,725,644</b>	<b>195,992</b>	<b>0</b>	<b>464</b>	<b>2,922,100</b>	<b>2,703,120</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable in over one year						0	0
Loans to the circuit						0	0
<b>Total long term liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>2,725,644</b>	<b>195,992</b>	<b>0</b>	<b>464</b>	<b>2,922,100</b>	<b>2,703,120</b>
<b>Funds of the District</b>							
General Fund (Unrestricted)	16	2,725,644				2,725,644	2,437,178
District Advance Fund (Unrestricted)			195,992			195,992	256,312
Designated Funds (Unrestricted)	16			0		0	0
<b>Total Unrestricted Funds</b>						<b>2,921,636</b>	<b>2,693,490</b>
Restricted Funds	16			0		0	9,166
Endowment Funds	16				464	464	464
<b>Total Funds</b>		<b>2,725,644</b>	<b>195,992</b>	<b>0</b>	<b>464</b>	<b>2,922,100</b>	<b>2,703,120</b>

Signed



Circuit Steward

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting framework and accounting policies

#### i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

#### ii Public benefit entity

Liskeard and Looe Methodist Circuit meets the definition of a public benefit entity under SORP (FRS 102).

#### iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities. The accounting policies adopted are those outlined in Note 2.

#### iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

#### v Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Circuit is a going concern.

#### vi Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the 9 Church Councils within the Circuit but has no legal or operational control of those Church Councils and their governing bodies except in extreme circumstances. For this reason, the financial statements of the Churches within the Circuit are not consolidated into these financial statements.

#### vii Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### viii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

#### ix Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

#### x VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### xi Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. Manses are included in the accounts at cost. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year for impairment.

#### xii Investments

##### *Monetary Investments*

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

##### *Investment Property*

Investment properties are shown at 75% of the 2024 insured values. No depreciation is provided on the building because the trustees consider the current residual fair values are not less than their current values. Any depreciation would not be material. These properties have been reviewed for impairment.

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### xiii Debtors and creditors; bank and cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

### xiv Ministers' manse costs

The Circuit is required to provide accommodation for each Minister and their families. The Circuit bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

## 2 Income

	2023-24	2022-23
	£	£
<b>Donations and legacies</b>		
Donations	200	200
<b>Total donations and legacies</b>	<b>200</b>	<b>200</b>
<b>Grants received</b>		
District grant (Warm Spaces, passed on to churches)	1,500	1,000
Other grants	-	-
<b>Total grants received</b>	<b>1,500</b>	<b>1,000</b>
<b>Other charitable income</b>		
Rebate of manse council tax on sale of manse	7,805	-
Other income	1,055	1,618
<b>Total other charitable income</b>	<b>8,860</b>	<b>1,618</b>
<b>Capital receipts</b>		
Inclusion of Bethany Chapel as asset	114,164	-
Capital receipts - related to sale of Tredinnick Chapel	-	13,720
<b>Total other charitable income</b>	<b>114,164</b>	<b>13,720</b>

## 3 Grants, donations and related Support costs

Grants from the District Advance Fund for Warm Spaces were passed on to Churches and are listed below. Grants and donations of £25,600 (2022-23 £200) from the General Fund are listed below.

	2023-24	2022-23
<b>District Advance Fund grants allocated to churches</b>		
As received from District Advance Fund: Warm Spaces	1,500	1,000
<b>Grants and donations from General Fund</b>		
Polperro Methodist Church - property project	25,000	-
Support for Local Preacher studying with Cliff College	600	-
All We Can	-	50
Methodist Women in Britain	-	150
<b>Total</b>	<b>27,100</b>	<b>1,200</b>

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Stipends, salaries and associated costs

Gross salaries paid to ministers and lay employees were as follows:

	2023-24 £	2022-23 £
<b>Ministerial staff</b>		
Stipends, National Insurance and Employer's pension contributions	-	36,634
Total cost for 0 ministers (2023: 1)	-	36,634
<b>Lay employees</b>		
Gross pay, National Insurance and Employer's pension contributions	12,627	14,326
Total cost for 2 lay employees (2023: 2)	12,627	14,326
Total staff costs	<b>12,627</b>	<b>50,960</b>

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

The two part time lay employees were engaged as follows: Administrator and Treasurer

### 5 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees. In this Circuit, as at 31 August 2024, no employees are enrolled in a pension scheme.

The Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts.

### 6 Property costs

	2023-24 £	2022-23 £
Manse repairs and maintenance	9,186	7,209
Manse utilities, council tax and water	2,551	2,741
Cemetery maintenance	3,845	3,990
Expenses for closed churches	146	6,747
Church quinquennials	3,331	2,215
<b>Total property costs</b>	<b>19,059</b>	<b>22,902</b>

### 7 Office expenses

	2023-24 £	2022-23 £
Stationery, postage, printing and telephone	3,820	3,070
Office rent	600	1,268
TMCP charges	757	-
Bank charges	63	57
Other office costs	385	-
<b>Total office expenses</b>	<b>5,625</b>	<b>4,395</b>

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 8 Other outgoings

	2023-24	2022-23
	£	£
Shared ministry contributions	8,226	1,860
Staff travel	3,252	1,054
Legal fees	10,373	4,858
Accountancy and bookkeeping	1,162	840
Insurance	2,230	7,305
CCLI Licence	1,155	1,162
Supernumerary fees	780	625
Relocation expenses	2,780	-
Pulpit materials	853	4,592
Training, Development and Evangelism	-	331
Prior year correction (from December 2021)	- 5,000	-
Sundry outgoings	883	1,464
<b>Total</b>	<b>26,694</b>	<b>24,091</b>

None of the remaining individual amounts (aggregated as 'Sundry outgoings' above) is considered material and none is listed separately.

### 9 Collections for external organisations

The Circuit acts as an agent for its churches in order to consolidate charitable giving to other charities and related parties. Churches send payments to the Circuit with specific directions concerning to which charities/related parties they should be paid. This giving is summarised below:-

	Opening balance	Received	Paid	Closing balance
			£	£
Action for Children		350	350	
<b>Total</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>-</b>

### 10 Transfer between funds

The following amounts were transferred between funds during the year	2023-24	2022-23
	£	£
From Endowment funds to General Funds	24	-
From Circuit Model Trust Fund to General Funds	82,209	11,573
<b>Total Transfers</b>	<b>82,233</b>	<b>11,573</b>



# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 11 Manses and other property

Cost or valuation	At 31/8/2024	At 31/8/2023
	£	£
Manses:		
Wesley Manse Liskeard	-	485,148
9 Pendean Avenue	432,777	-
Investment Properties:		
Barbican Looe	1,370,096	1,323,750
Old Orchard	232,221	183,034
18 Penarth	503,860	397,136
Bethany Methodist Church	114,164	-
<b>Total manses and other property</b>	<b>2,653,118</b>	<b>2,389,068</b>

Wesley Manse Liskeard was sold in October 2023 for £353,244 having been valued in the previous accounts at £485,148. The resultant loss of £131,904 shows in the Statement of Financial Affairs.

### 12 Debtors and prepayments

All sums shown as Debtors at 31 Aug 2023 were received during the following year.

All sums shown as Debtors at 31 Aug 2024 were received during the following year.

Debtors were made up as follows:

	2023-24	2022-23
	£	£
Assessment outstanding from Polperro Methodist Church	2,936	-
Deposit due for return from TDS	950	-
Insurance refunds due	4,587	-
<b>Total (net)</b>	<b>8,473</b>	<b>-</b>

### 13 Trustees for Methodist Church Purposes

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

		2023-24	2022-23
		£	£
Circuit Model Trust Fund (unrestricted)	Trustees Interest Fund	128,928	196,206
General Reserve (unrestricted)	Trustees Interest Fund	14,665	14,665
General Reserve (unrestricted)	CFB Managed Mixed Fund	4,686	4,349
Roy Writer bequest (unrestricted)	Trustees Interest Fund	9,635	9,166
William Tamblyn Bequest (endowment)	Trustees Interest Fund	250	250
William Tamblyn Bequest (endowment)	Trust Income (Earning Interest)	4	4
Henry Welch Legacy (endowment)	Trustees Interest Fund	210	210
POS for Upkeep (unrestricted)	Trustees Interest Fund	2,605	2,605
Margaret P Roberts Bequest (unrestricted)	Trustees Interest Fund	2,208	2,208
Margaret P Roberts Bequest (unrestricted)	Barclays and BP shares	33,265	36,279
<b>Total (net)</b>		<b>196,456</b>	<b>265,942</b>

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 14 Central Finance Board (CFB) and cash at bank

The Circuit has one current account at CAFbank, an authorised institution. The sums held on this account are immediately available. In addition the Circuit has a deposit account at Central Finance Board, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

### 15 Creditors and accrued expenses

	2023-24 £	2022-23 £
<b>Creditors due within one year:</b>		
Shared ministry due to Liskeard PCC	5,372	-
Deferred income - assessment paid in advance	753	-
Other accruals	1,048	
Independent examination	840	840
Prior year missposting corrected in 2023-24 correction	-	5,000
<b>Total of creditors and accrued expenses</b>	<b>8,013</b>	<b>5,840</b>

It is expected that all sums accrued at 31 Aug 2024 would be paid during the year to 31 Aug 2025.

### 16 Summary of movements on individual funds

	Balance at 1/9/23	Income	Expenditure	Transfers/ Revaluations	Balance at 31/8/24
<i>Unrestricted Funds</i>					
General Fund (not including property)	48,110	137,610	115,894	2,700	72,526
Manse for the charity's own use	485,148			-52,371	432,777
Investment property	1,903,920	114,164		202,257	2,220,341
Circuit Model Trust Fund (CMTF)	196,206	20,124	7,870	-79,533	128,927
General Reserve (Additional CMTF)	19,014	907	54	-516	19,351
Margaret P Roberts Bequest (Additional CMTF)	38,487	1,804	110	-4,707	35,474
POS for Upkeep (Additional CMTF)	2,605	138	8	-130	2,605
Roy Writer Bequest (Additional CMTF)	9,166	495	26		9,635
<b>Total Unrestricted &amp; Designated Funds</b>	<b>2,702,656</b>	<b>275,242</b>	<b>123,962</b>	<b>67,700</b>	<b>2,921,636</b>
<i>Endowment Funds</i>					
William Tamblyn Bequest	254	14	1	-13	254
Henry Welch Legacy	210	11		-11	210
<b>Total Endowment Funds</b>	<b>464</b>	<b>25</b>	<b>1</b>	<b>-24</b>	<b>464</b>
<b>Totals</b>	<b>2,703,120</b>	<b>275,267</b>	<b>123,963</b>	<b>67,676</b>	<b>2,922,100</b>

# LISKEARD AND LOOE METHODIST CIRCUIT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 17 Analysis of net assets among funds

Fund balances at 31 August 2024 are represented by:

	Unrestricted - general, DAF and designated funds	Restricted including Endowment funds	Total funds
	£	£	£
Tangible fixed assets	2,653,118	-	2,653,118
Fixed asset investments			
Current assets	276,531	464	276,995
Current liabilities	- 8,013	-	- 8,013
Payables due after one year	-		-
<b>Total</b>	<b>2,921,636</b>	<b>464</b>	<b>2,922,100</b>

### 18 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2022-23: nil).

### 19 Lease commitments

The Circuit had no material lease commitments as at 31 August 2024.

### 20 Trustees

In the year, no trustees received stipends (2023: £36,634, 1 minister) for their roles as ministers in the year.

Two trustees received remuneration from the Circuit for their employment in the year. This is in accordance with Law and Standing Order 314 as detailed by the governing documents. The relevant costs were £12,627 (2023: £14,326).

None of the above are deemed to be paid on terms preferential to those that would be accorded to a member of the public with the same qualifications or experience.

The Circuit has a policy that all trustees may claim for appropriate expenses in the course of their duties on behalf of the Circuit. Total travel expenses paid to ministers, lay employees, supernumeraries and volunteers are included in Note 8. One volunteer trustee claimed and received expense payments in relation to their travel on Circuit business. These are summarised below.

Type of expenses reimbursed	2023-24 £	2022-23 £
Travel	1,116	613
Office expenses (stationery, postage, books)	68	293
<b>Total</b>	<b>1,184</b>	<b>906</b>
Number of trustees reimbursed (exclusive of ministers and lay employees)	1	1

### 21 Independent examiner

An accrual has been made for the fee of the independent examiner in the sum of £840 for the year (2022-23: £840) The independent examiner provided no additional services during the year.

Name of Circuit: Liskeard and Looe Methodist Circuit..... No: 12/19

## Declarations and Scrutiny


I confirm that these accruals-based accounts for the year to 31 August 2024 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: 11 June 2025

Name and address of treasurer: M Hodgkinson, Pendean, East Taphouse, Liskeard, Cornwall PL12 4NH

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on: 11 June 2025

Signature of the Chair of the meeting: .....  .....

Name of the Chair of the meeting: ...Rev Jonathan P Budd..... Date: 11 June 2025

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

### Liskeard & Looe Methodist Circuit

Charity Number 1135023

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Liskeard & Looe Methodist Circuit for the year ended 31 August 2024 set out on pages 2 to 11. 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

The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

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; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;
- the trustees' annual report is not consistent with the accounts

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: Andrew Farr

Relevant professional qualification of independent examiner: FCCA

Name of firm (where appropriate): Dawe, Hawken & Dodd

Address: 52 Fore Street, Callington, Cornwall, PL17 7AJ

Date: ..... 21/6/2025 .....

\* delete or circle as appropriate