



The **Methodist** Church

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17/22 Boston Circuit

**TRUSTEES'  
REPORT**

**For the year ended**

**31 AUGUST 2021**

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## Administrative Information

### Circuit Presbyters

Revd Julie Doddrell	Superintendent/Presbyter
Revd Dr Val Ogden	Presbyter
Revd Ann Lett	Presbyter
Revd Maurice Perry	Supernumerary Presbyter
Revd David Curran	Supernumerary Presbyter
Revd Marie Greenwood	Supernumerary Presbyter
Revd Ian Evans	Authorised Presbyter (Resigned 1 <sup>st</sup> November 2021)

### Circuit Stewards

Mrs L Thorn	Senior Steward
Mr S Cock	Term ended August 2021
Mrs E Holland	Resigned 24 <sup>th</sup> November 2021
Miss J Boatwright	
Mr Paul Hayter	Treasurer to December 2020
Mrs Carol Lidgett	Treasurer from January 2021

### Circuit Meeting Secretary

Ms G Cooper

### Circuit Administrator

Mrs Grace Barkham  
Centenary Methodist Church  
Red Lion Street  
Boston  
Lincs PE21 6NY

Telephone number: 01205 355543 / 07305 619259

e-mail address: [centenarymeth@gmail.com](mailto:centenarymeth@gmail.com)

### Circuit Website Address

[www.bostonmethodistcircuit.org.uk](http://www.bostonmethodistcircuit.org.uk)

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

### Independent Examiner

Miss Laura Seymour  
St Leodegar's  
8 Bethlem Crescent  
Wainfleet St Mary  
Skegness Lincs PE24 4EL

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# Trustees' Report

## Governance and Management

The Circuit is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of 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 the discipline of the Methodist Church, and
- b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- c) any charitable purpose for the time being of any society or institution or subsidiary or ancillary to the Methodist Church.

The Circuit is a group of local churches some of which are Local Ecumenical Partnerships (LEPs) with other denominations. Circuits combine to form about 30 Districts in Great Britain. Although there is some autonomy, all Methodist organisations in Great Britain are governed by statutes determined by the Methodist Conference and which are published in the Constitution, Practice and Discipline (CPD) of the Methodist Church. Conference is the supreme body within the church: it delegates much of its authority to the Methodist Council. Both Conference and Council consist of lay and clerical members.

In setting our objectives and planning our activities the Circuit Meeting, held three times in each year, gives careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives as set out above.

During the year the Circuit Leadership Team (CLT) – the Circuit Presbyterial Staff and Circuit Stewards – meet approximately every six weeks to keep under review the life of the Circuit and to take forward the decisions of the Circuit Meeting.

## Activities

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging, through the churches in our Circuit, the worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family.

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## Organisational Structure

- 1) Overall control rests with the Methodist Conference.
- 2) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of Presbyters in individual Circuits.
- 3) Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District for regional implementation.
- 4) The Districts pass the control down to Circuit level for local implementation by the Superintendent Presbyter, Presbyterial Staff and Circuit Stewards and authority is delegated to the Circuit Meeting for certain matters.
- 5) The Circuit Meeting passes control down to Church Councils for local implementation by the Presbyter, the Church Stewards and other officers and authority is delegated to Church Councils acting as Managing Trustees.
- 6) The Senior Circuit Steward chairs meetings of the Circuit Leadership Team and the Superintendents chair the Circuit Meeting, which trustees are expected to attend. Policy decisions are taken at the Circuit Meeting.
- 7) The Methodist Connexional year runs from 1 September to 31 August

## Charity Registration

The Boston Methodist Circuit was registered as a charity (registration number 1135515) in April 2010.

The trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Specifically: Many churches make their premises available to other organisations that need somewhere to meet

- some churches have long term licencees (e.g. a Pre-School Group at Gipse Bridge)
- uniformed organisations meet in some church premises
- some churches organise lunch clubs
- other outreach activities
- supporting the activities of Churches Together in Boston (CTiB) in the provision of a soup kitchen for the homeless
- supporting a youth outreach project (RoadHog)
- raising money for charities locally and overseas

During the Covid 19 pandemic, ministry operated in new and innovative ways including services on Zoom, enhanced telephone ministry and doorstep deliveries, and regular mailings. The provision of food for the homeless and vulnerable was able to continue at our town centre Church by a delivery service of meals, twice weekly. This was in conjunction with other partners in CTiB and the charitable and local authority sector.



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## Safeguarding

The Circuit and each individual church have adopted and abide by all connexional and district safeguarding policies in relation to children and adults who may be vulnerable. These include policies regarding Safer Recruitment, Risk Assessments and Responding Well, when there are concerns. Each church has a Safeguarding Officer and the Circuit has two Safeguarding Officers, to ensure compliance, deliver training, and champion safeguarding in all the circuit and its churches do. We follow the connexional guidelines on obtaining DBS checks where these are necessary, and ensure they are renewed every five years. In line with connexional policy, Safeguarding training at an appropriate level is delivered to church and circuit officers every four years, including advanced training for Presbyters, lay preachers and others in a leadership role.

## Trustees

The following people were members of the Circuit Meeting in November 2021:

Revd Julie Doddrell (Superintendent Presbyter to 8<sup>th</sup> November 2021, from 9<sup>th</sup> November 2021 Presbyter)

Revd Bruce Thompson (Acting Superintendent Presbyter from 16<sup>th</sup> July 2021 to 31<sup>st</sup> December 2021)

Revd Dr Val Ogden (Presbyter)

Revd Ann Lett (Presbyter)

Revd David Curran (Presbyter)

Revd Maurice Perry (Supernumerary)

Revd Marie Greenwood (Supernumerary)

Revd Ian Evans (Authorised Presbyter) (until 1<sup>st</sup> November 2021)

Mrs J Burgess (Local Church Pastor)

Mrs S Lymer (Local Church Pastor)

Miss H Darley (Local Church Pastor)

Mrs L Thorn (Senior Circuit Steward)

Mrs E Holland (Circuit Steward) (Resigned 24<sup>th</sup> November 2021)

Miss J Boatwright (Circuit Steward)

Mrs C Lidgett (Treasurer)

Ms G Cooper (Circuit Meeting Secretary)

Mr S Cock (Manse Steward from November 2021)

Mr D Andrew

Mrs D Barnden

Mr Stuart Birkett

Mrs A Burrell

Mr G Carter

Mrs J Criddle

Mr P Criddle

Mrs A Crunkhorn

Miss H Darley

Mrs J Dixon

Mrs Y Dow

Mrs A Farmer

Mrs A Forinton

Mrs E Garnham

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Mrs J Hall  
Mr R Haresign  
Mr J Hewitt (until December 2021)  
Mrs J Jessop  
Mr M Jessop

Mrs C Royce (Resigned 1<sup>st</sup> November 2021)  
Mr G Sharp  
Mrs C Wilkinson (Resigned 1<sup>st</sup> November 2021)

## Review of Objectives set for year 2020-2021

- a) Links with Churches Together in Boston have been maintained and strengthened
- b) The circuit continues to support the local churches

## Staff Changes

In August 2020 the Revd Maurice Perry sat down from his role as a part-time presbyter with Pastoral Care of Swineshead Church. He now serves as a supernumerary Presbyter.

## Objectives for the Year 2021-2022

The Circuit will:

- maintain and strengthen its links with Churches Together in Boston
- continue its support for the proposed refurbishment of the chapel in Kirton
- continue to co-operate with neighbouring circuits in outreach projects
- continue its support for the outreach projects at centenary
- initiate a circuit-wide review and mission-planning process

## Risk Management

Through its CLT, risks faced by the Circuit have been considered. Where appropriate, risks have been transferred by paying insurers to take the risks. Security and safety of our churches is largely for those churches to determine and to mitigate following advice from Circuit Officers.

All churches and manses are the subject of quinquennial inspections and the reports on each are reviewed by the Circuit as well as the local trustees. Action is taken to reduce the risks of injury to all who have a legitimate purpose on those premises.

We have considered the resilience of churches and the risk that they will not meet their assessments. We judge that there are sufficient resources to cover any probable shortfall during the following year.

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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 to provide guidance on changes that could affect the Circuit.

## Trustees' Expenses

With the exception of the Presbyterial staff, the local church pastors and the Circuit stewards who can claim for travel expenses and a very small number of claims for reimbursement of small-value administration costs, members of the Circuit Meeting received neither payment nor reimbursement of their expenses in connection with their function as trustees.

## Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year which 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 have:

- selected suitable accounting policies and applied them consistently using accruals accounting
- made judgements and estimates that are reasonable and prudent
- followed applicable accounting standards
- prepared the financial statements on the going concern basis

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

Trustees have the right, if necessary, to advise the independent examiner of any concerns they may have, but none has done so. The CLT concludes, therefore, that there are no issues to be advised to the independent examiner.

Following advice from the Connexion the Trustees have produced a Health and Safety policy for the Circuit that will be regularly reviewed.

## Financial Review

For the year ended 31<sup>st</sup> August 2021 the Circuit prepared receipts and payments accounts. They are not a consolidation of the accounts of churches in the Circuit. The Circuit budget is prepared by first anticipating the expenditure for the forthcoming year and then determining how that sum will be raised.

About 98% of the income for the year 2020-2021 came from the individual churches within the Circuit. Reserves not tied up in fixed assets were approximately £330k at the year end but £150k has been designated for the purchase of a second manse. At no time during the year



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was the Circuit insolvent either in terms of its assets or in terms of its ability to pay its debts as they became due. All funds are unrestricted, with the exception of the Lees Legacy endowment (£4,863) and the income from this fund is administered by the Lees Legacy Committee which is appointed by the Circuit Meeting and serves as a benevolent fund for those in need.

## Reserves Policy

### Background

The Circuit seeks to use its financial resources wisely and to predict future needs for capital expenditure on churches, manses and projects. One of our churches is a local ecumenical projects (LEPs) where two denominations work together, often worshipping together.

### Grant Support

By way of annual or one-off grant, Boston Methodist Circuit supports churches, and other organisations, within the Circuit by contributing to the cost of specific projects, especially for mission, sometimes for as long as five years. The Circuit does not generally support the normal running costs of any church.

Before committing to a grant, the Circuit believes that it is prudent to ensure that it has sufficient resources to pay for all instalments of the grant. This is because the Circuit's annual income and expenditure budget does not normally seek to make a surplus. No provisions are made for future grants.

### Capital Assets

The proceeds of sale of the premises of any Methodist Church or manse within the Circuit is generally credited to the Circuit. There is, however, a substantial levy paid to the Connexion (the Methodist Church in Great Britain) so not all the proceeds are received by the Circuit. During the year none have been sold. The Circuit now has one manse but it will be seeking to purchase another one in the near future.

### Funding of the Circuit's costs

This is achieved by making an assessment on each church within the Circuit. If any church were to close, that church's assessment would not be paid to the Circuit. The Circuit's costs would then have to be met by calling on reserves to meet the shortfall in income.



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## Existing Commitments

The Circuit has committed the following grants out of its resources:

- RoadHog Youth Mission: £1,000 as a one off grant payable in May 2022..
- A grant of £25,000 to assist with the development of Kirton Church.

## Annual Costs

The Circuit believes that it should ensure that it has reserves sufficient to cover the stipends of its Presbyters for the full ensuing year but not to meet any redundancy pay should this be payable. At 31 August 2021, this sum is estimated at £72,750. A part time Circuit Administrator is employed by the circuit, with an associated annual cost of £13,244.

Other costs of the Circuit are estimated at £48,000 for a full year. The Circuit deems it prudent to hold sufficient to cover these costs for six months, i.e. £24,000

The total of these projected costs is £110,494 and current reserves are able to meet this expenditure. It seems unlikely that the Circuit will be able to increase its reserves further.

## Upgrading of Manses

The Circuit recognises its responsibility to provide adequate accommodation for its staff. Over the last few years the Circuit has spent sums as necessary rather than as may be desirable. A decision was made to rent a property in the town to house a Presbyter from 1 September 2018. To assist in cash flow the decision was taken to buy a property to house the Presbyter and this will be achieved with the purchase of a suitable property during the year ended 31<sup>st</sup> August 2022.

## Other Future Costs

The Circuit has no current plans to increase its costs.


## Free Reserves

The Circuit does not have any free reserves. The budget for 2020-21 anticipates that income will not meet expenditure. Any shortfall will be met from reserves.

## Approvals

The Financial Statements were approved at the Circuit Meeting on 15<sup>th</sup> November 2021 and the Trustee's Report was approved by the Circuit Meeting, held on 22<sup>nd</sup> March 2022.

  
Rev Dr. Val Ogden  
Joint Superintendent Presbyter

  
Carol Lidgett  
Treasurer

**CIRCUIT  
RECEIPTS AND PAYMENTS  
ACCOUNTS**

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

Boston	Circuit
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**FOR THE YEAR ENDED  
31 AUGUST 2021**

Lincoln	District	Circuit no	17/22
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**Registered Charity - Charity Registration number**

1135515

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 J Doddrell
Rev Dr V Ogden
Rev A Lett

Circuit Stewards:

Lynn Thorne
Elizabeth Holland
J Boatwright
Stephen Cock (to 31st August 2021)

*changed*

**20ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021**
**Boston**
**Circuit**

<b>SECTION A</b>			Un - restricted Funds	Circuit Model Trust Fund	Restricted Funds	Totals this year	Totals last year
a1	<b>RECEIPTS</b>	Note	£	£	£	£	£
a2	Assessment/Share		126,775			<b>126,775</b>	127,250
a3	Capital receipts						149,729
a4	Bank and CFB interest and Investment income		197	328		<b>525</b>	2,134
a5	Grants						
a6	Other receipts		1,565			<b>1,565</b>	101,184
a7	<b>TOTAL RECEIPTS</b>		<b>128,537</b>	<b>328</b>		<b>128,865 (a8)</b>	<b>380,297</b>

<b>SECTION B</b>							
b1	<b>PAYMENTS</b>						
b2	Stipends, salaries, NIC, Pension and travel costs		88,412		15,593	<b>104,005</b>	115,059
b3	Manse Costs		3,635			<b>3,635</b>	15,850
b4	Administration etc		5,288			<b>5,288</b>	4,728
b5	District Assessment		27,080	10,899		<b>37,979</b>	23,464
b6	Grants & donations		2,500			<b>2,500</b>	13,252
b7	Telephone and travel						
b8	Other payments		7,440			<b>7,440</b>	
b9	<b>TOTAL PAYMENTS</b>		<b>134,354</b>	<b>10,899</b>	<b>15,593</b>	<b>160,847 (b9)</b>	<b>172,353</b>

<b>SECTION C</b>							
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	(a7-b9)	(5,817)	(10,571)	(15,593)	<b>(31,982)</b>	<b>207,944</b>
c2	Total funds brought forward from last year		84,700	261,987	86,831	<b>433,518 (c6)</b>	225,542
c3	<b>Sub total</b>	(c1+c2)	<b>78,883</b>	<b>251,416</b>	<b>71,237</b>	<b>401,536</b>	<b>433,486</b>
c4	Transfers and adjustments				6	<b>6 (c7)</b>	32
c5	<b>TOTAL FUNDS AT END OF YEAR</b>		<b>78,883</b>	<b>251,416</b>	<b>71,243</b>	<b>401,542 (c8)</b>	<b>433,518 (c6)</b>

<b>SECTION D</b>					
d	<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)</b>				
d1	Balance brought forward from last year			48	42
d2	Offerings/Gifts - received for external organisations			1,084	1,284
d3	Offerings/Gifts - passed to external organisations			1,064	1,278
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>			<b>68</b>	<b>48</b>

*checked*



Boston

Circuit

**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 2021 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 Lees Legacy Committee	6		6		854	860
e2						
e3						
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	6		6		854 (e11)	860 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	128,865 (a8)	160,847 (b9)	(31,982)	6 (c7)	433,518 (c6)	401,542 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	128,871	160,847	(31,976)	6	434,372 (x)	402,402 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F**

**STATEMENT OF ASSETS AND LIABILITIES**

CIRCUIT - CASH FUNDS HELD at 31 August 2021

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	21,441	25,192
f3 Bank Deposit Account		
f4 Central Finance Board	146,483	124,074
f5 Trustees for Methodist Church Purposes	261,987	252,276
f6 Other funds	3,607	
f7 SUB TOTAL	433,518 (c6)	401,542 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	854 (e11)	860 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	434,372 (x)	402,402 (y)

**SECTION G**

**OTHER ASSETS and LIABILITIES**

	At 1 September 2020	At 31 August 2021
g1 Investments (include Endowments)	4,863.49	4,864.15
g2 Land and Buildings (see notes re Insurance value)	240,995.00	240,995.00
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)

*checked*



Name of Circuit .. Boston

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2021 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 ..... *C. Lidgate* ..... Date *15/11/2021*

Name and address of treasurer *C. Lidgate, 11 Hemington Way*  
*Kirton Boston, Lincs* ..... Post Code *PE20 1EA*

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be\* presented to the Circuit meeting held on 15th November 2021.....

Signature of the Chair of the meeting ..... *RED McVITTIE* .....

Name of the Chair of the meeting ..... *RED McVITTIE* ..... Date *15/03/22*

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

### Boston Circuit

Charity Number 1135515

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Boston Circuit for the year ended 31 August 2021 set out on pages 1 to 2. 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.

Name of Circuit ..... Boston..... No 17/22

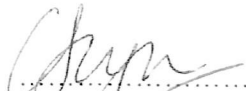
### Independent Examiner's Statement

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 CATHA SEYMOUR

Relevant professional qualification of independent examiner CERTIFIED ACCOUNTING TECHNICIAN

Name of firm (where appropriate) .....

Address 8 BETHLEHEM CRESCENT WAINFLEET ST MARY

SILEGNESS, LINES Post Code PO26 4EZ

Date 24/1/21

\* delete or circle as appropriate

## RESERVES POLICY

Report on behalf of

Boston

(\*Church Council/ Circuit Meeting/District)

To

Lincolnshire

(\*Circuit Meeting/District)

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charity Commission guidance in CC19.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report
- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion
- (v) Our Report is attached overleaf →

\* please delete as appropriate

### To be completed by Receiving Body

The

Boston Methodist

\*Circuit Meeting/District received the RESERVES POLICY of

Boston

\*Church Council/Circuit Meeting/District

Policy accepted and acknowledgement sent to the trustees

YES ☒ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

\*Circuit/District

Signatures

Date

\* Please delete as appropriate

15/03/22

urgent

## RESERVES POLICY of

**Boston**(\*Church Council ☐/Circuit Meeting ☒/District ☐)

1.	General Funds held at Y/E 31/08/21 (excl Properties)	£330,299
2.	Restricted Funds held "	£71,243
3.	Endowment Funds held "	£4,864

## 4. Reserves policy for General Funds

Under standing orders the circuit must meet its financial obligations in relation to the support of its ministers (2), the maintenance of the manses (1) the rent of a property for the second minister and the Methodist Church Fund (MCF). The circuit also employs a part-time Administrator. The total cost for the year was £110,000, in addition there is approximately a further £24,000 of general expenses. The circuit budget is reviewed annually and is based on offers from each church towards a share in the total cost.

The policy is to hold sufficient funds in hand to cover the employment costs for one year and 50% of the other annual expenditure. The circuit Model Trust fund holds £251,000 of the balance. We have grant provision of 25,000 for Kirton Methodist Church. We are committed to pay £1,000 to the RoadHog project in May 2022.

It is likely, in these difficult times, that expenditure during the year will exceed income and the circuit will attempt to maintain our reserves at a level which would allow us to purchase another manse should it become necessary.

## 5. Policy for Restricted Funds

The restricted funds are monies which are to be used to fund a part time family worker for Kirton Methodist Church.

## 6. Terms relating to Endowment Funds held

Lees Legacy has no specific limitations and the interest/dividend is used to provide emergency support for those in need.

This Reserves Policy has been approved by **Boston**(\*Church Council ☐/Circuit Meeting ☒/District ☐)

Treasurer	Trustee
Full name Carol Lidgett	Full Name <i>Rev Dr Valerie J Ogden</i>
Signature <i>clidgett</i>	Signature <i>VOgden</i>

*clidgett*



**CIRCUIT  
RECEIPTS AND PAYMENTS  
ACCOUNTS**

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

Boston	Circuit
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**FOR THE YEAR ENDED  
31 AUGUST 2021**

Lincoln	District	Circuit no	17/22
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Rev Dr V Ogden
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Circuit Stewards:

Lynn Thorne
Elizabeth Holland
J Boatwright
Stephen Cock (to 31st August 2021)

*changed*

**20ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021**
**Boston**
**Circuit**

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b1	<b>PAYMENTS</b>						
b2	Stipends, salaries, NIC, Pension and travel costs		88,412		15,593	<b>104,005</b>	115,059
b3	Manse Costs		3,635			<b>3,635</b>	15,850
b4	Administration etc		5,288			<b>5,288</b>	4,728
b5	District Assessment		27,080	10,899		<b>37,979</b>	23,464
b6	Grants & donations		2,500			<b>2,500</b>	13,252
b7	Telephone and travel						
b8	Other payments		7,440			<b>7,440</b>	
b9	<b>TOTAL PAYMENTS</b>		<b>134,354</b>	<b>10,899</b>	<b>15,593</b>	<b>160,847 (b9)</b>	<b>172,353</b>

<b>SECTION C</b>							
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	(a7-b9)	(5,817)	(10,571)	(15,593)	<b>(31,982)</b>	<b>207,944</b>
c2	Total funds brought forward from last year		84,700	261,987	86,831	<b>433,518 (c6)</b>	225,542
c3	<b>Sub total</b>	(c1+c2)	<b>78,883</b>	<b>251,416</b>	<b>71,237</b>	<b>401,536</b>	<b>433,486</b>
c4	Transfers and adjustments				6	<b>6 (c7)</b>	32
c5	<b>TOTAL FUNDS AT END OF YEAR</b>		<b>78,883</b>	<b>251,416</b>	<b>71,243</b>	<b>401,542 (c8)</b>	<b>433,518 (c6)</b>

<b>SECTION D</b>					
d	<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)</b>				
d1	Balance brought forward from last year			48	42
d2	Offerings/Gifts - received for external organisations			1,084	1,284
d3	Offerings/Gifts - passed to external organisations			1,064	1,278
d4	<b>BALANCE STILL TO BE PAID (d1 + d2 - d3)</b>			<b>68</b>	<b>48</b>

*checked*

Boston

Circuit

**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 2021 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 Lees Legacy Committee	6		6		854	860
e2						
e3						
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	6		6		854 (e11)	860 (e12)
e9 Circuit accounts (totals brought forward from page 2 - totals column)	128,865 (a8)	160,847 (b9)	(31,982)	6 (c7)	433,518 (c6)	401,542 (c8)
e10 TOTAL CASH FUNDS HELD BY CIRCUIT	128,871	160,847	(31,976)	6	434,372 (x)	402,402 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F**

**STATEMENT OF ASSETS AND LIABILITIES**

CIRCUIT - CASH FUNDS HELD at 31 August 2021

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	21,441	25,192
f3 Bank Deposit Account		
f4 Central Finance Board	146,483	124,074
f5 Trustees for Methodist Church Purposes	261,987	252,276
f6 Other funds	3,607	
f7 SUB TOTAL	433,518 (c6)	401,542 (c8)
f8 Total funds held by Internal Organisations (the closing balance totals above) (e12)	854 (e11)	860 (e12)
f9 TOTAL CASH FUNDS HELD BY CIRCUIT	434,372 (x)	402,402 (y)

**SECTION G**

**OTHER ASSETS and LIABILITIES**

	At 1 September 2020	At 31 August 2021
g1 Investments (include Endowments)	4,863.49	4,864.15
g2 Land and Buildings (see notes re Insurance value)	240,995.00	240,995.00
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)

*checked*

Name of Circuit .. Boston

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2021 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 ..... *C. Lidgate* ..... Date *15/11/2021*

Name and address of treasurer *C. Lidgate, 11 Hemington Way*  
*Kirton Boston, Lincs* ..... Post Code *PE20 1EA*

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be\* presented to the Circuit meeting held on 15th November 2021.....

Signature of the Chair of the meeting ..... *RED McVITTIE* .....

Name of the Chair of the meeting ..... *RED McVITTIE* ..... Date *15/03/22*

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

### Boston Circuit

Charity Number 1135515

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Boston Circuit for the year ended 31 August 2021 set out on pages 1 to 2. 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.



Name of Circuit ..... Boston..... No 17/22

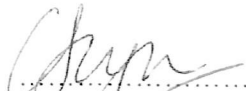
### Independent Examiner's Statement

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 CATHA SEYMOUR

Relevant professional qualification of independent examiner CERTIFIED ACCOUNTING TECHNICIAN

Name of firm (where appropriate) .....

Address 8 BETHLEHEM CRESCENT WAINFLEET ST MARY

SILEGNESS, LINES Post Code PO26 4EZ

Date 24/1/21

\* delete or circle as appropriate

## RESERVES POLICY

Report on behalf of

Boston

(\*Church Council/ Circuit Meeting/District)

To

Lincolnshire

(\*Circuit Meeting/District)

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charity Commission guidance in CC19.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report
- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion
- (v) Our Report is attached overleaf →

\* please delete as appropriate

### To be completed by Receiving Body

The

Boston Methodist

\*Circuit Meeting/District received the RESERVES POLICY of

Boston

\*Church Council/Circuit Meeting/District

Policy accepted and acknowledgement sent to the trustees

YES ☒ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

\*Circuit/District

Signatures

Date

\* Please delete as appropriate

15/03/22

urgent

## RESERVES POLICY of

**Boston**(\*Church Council ☐/Circuit Meeting ☒/District ☐)

1.	General Funds held at Y/E 31/08/21 (excl Properties)	£330,299
2.	Restricted Funds held "	£71,243
3.	Endowment Funds held "	£4,864

## 4. Reserves policy for General Funds

Under standing orders the circuit must meet its financial obligations in relation to the support of its ministers (2), the maintenance of the manses (1) the rent of a property for the second minister and the Methodist Church Fund (MCF). The circuit also employs a part-time Administrator. The total cost for the year was £110,000, in addition there is approximately a further £24,000 of general expenses. The circuit budget is reviewed annually and is based on offers from each church towards a share in the total cost.

The policy is to hold sufficient funds in hand to cover the employment costs for one year and 50% of the other annual expenditure. The circuit Model Trust fund holds £251,000 of the balance. We have grant provision of 25,000 for Kirton Methodist Church. We are committed to pay £1,000 to the RoadHog project in May 2022.

It is likely, in these difficult times, that expenditure during the year will exceed income and the circuit will attempt to maintain our reserves at a level which would allow us to purchase another manse should it become necessary.

## 5. Policy for Restricted Funds

The restricted funds are monies which are to be used to fund a part time family worker for Kirton Methodist Church.

## 6. Terms relating to Endowment Funds held

Lees Legacy has no specific limitations and the interest/dividend is used to provide emergency support for those in need.

This Reserves Policy has been approved by **Boston**(\*Church Council ☐/Circuit Meeting ☒/District ☐)

Treasurer	Trustee
Full name Carol Lidgett	Full Name <i>Rev Dr Valerie J Ogden</i>
Signature <i>clidgett</i>	Signature <i>VOgden</i>

*clidgett*