

19 Specimen Set of Church Accounts

Accounts

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Receipts and Payments method

WESLEY METHODIST CHURCH

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2000

	Notes	see cash book	1999/2000	1998/1999
			£	£
<u>GENERAL FUNDS</u>				
RECEIPTS				
Collections/Gift Aid		a	7241	7108
Tax recovered under Gift Aid		b	1161	1149
			8402	8257
Property lettings	1	c	2608	2628
Interest and Investment income		d	604	602
Other receipts	2	e	57	440
SUB TOTAL - GENERAL FUNDS			11671	11927
Collections received for external organisations	6	g	352	304
TOTAL RECEIVED		h	12023	12231
PAYMENTS				
Circuit assessment/share		i	5975	5575
Repairs, maintenance		j	511	253
Caretaking and cleaning		j	43	34
Water Charges		k	36	34
Insurance		k	295	252
Fuel & electricity		k	799	720
			1130	1293
Donations - Methodist	4	l	1824	1430
Donations - Other	5	l	482	596
			2306	2026
Other payments	3	m	850	2606
SUB TOTAL - GENERAL FUNDS			10815	11500
Collections passed onto external organisations	6	o	352	304
TOTAL PAID			11167	11804
Net receipts (payments) for the year			856	427
General Fund - Cash and bank balances at start of period - 1.9.1999			4963	4536
TOTAL GENERAL FUNDS IN HAND AS AT 31 AUGUST 2000			5819	4963

WESLEY METHODIST CHURCH
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2000 (cont)

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<u>RESTRICTED FUNDS</u>	1999/2000	1998/1999
BENEVOLENCE FUND		
Receipts		
Investment income	2	3
Collections and donations	205	120
Total receipts	<u>207</u>	<u>123</u>
Payments		
To individuals	125	70
To other charities	50	50
Total payments	<u>175</u>	<u>120</u>
BENEVOLENCE FUND NET RECEIPTS	32	3
Balance at start of year	253	250
Balance at end of year (held in bank deposit account)	<u><u>285</u></u>	<u><u>253</u></u>

Note: if there are any other restricted funds such as a Building Fund or any specific projects where the funds can only be used for a specific purpose, detail the receipts and payments below using a similar layout to the Benevolence fund.

Summary of receipts and payments for the year for all funds

RECEIPTS		
General Fund (excl collections for other organisations)	11671	11927
Benevolence Fund	207	123
SUB TOTAL (to agree with Schedule B figs A & D)	<u>11878</u>	<u>12050</u>
Collections received for external organisations	352	304
TOTAL RECEIPTS	<u><u>12230</u></u>	<u><u>12354</u></u>
PAYMENTS		
General Fund (excl collections for other organisations)	10815	11500
Benevolence Fund	175	120
SUB TOTAL (to agree with Schedule B figs B & E)	<u>10990</u>	<u>11620</u>
Collections passed onto external organisations	352	304
TOTAL PAYMENTS	<u><u>11342</u></u>	<u><u>11924</u></u>
Net receipts (payments) for the year	<u><u>888</u></u>	<u><u>430</u></u>

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2000

Summary of balances in hand as at 31 August 2000	TOTAL	TOTAL
General Fund	5819	4963
Benevolence Fund	285	253
TOTAL FUNDS HELD (to agree with Schedule B section 1)	<u><u>6104</u></u>	<u><u>5216</u></u>

Summary of how funds are held

Bank and Cash balances:		
Cash in hand	22	468
Current Account(s)	251	167
Deposit Account(s) (Balance of Benevolence Fund)	285	253
CFB Deposit Account(s)	4491	3328
TMCP - Trustees Interest Fund	1055	1000
TMCP - Managed Funds	0	0
Other Investments incl Stock Market investments	0	0
TOTAL FUNDS HELD	<u><u>6104</u></u>	<u><u>5216</u></u>

PERMANENT ENDOWMENT FUNDS HELD

ABC Trust - held at Trustees for Methodist Church Purposes		
1000 CFB Managed Mixed Fund - price as at 31.8.2000: 130p(31.8.1999 = 106p)		
(The above prices are not actual prices)	1300	1060

LIABILITIES;

There were no liabilities outstanding at the end of the year.

NOTES TO THE ACCOUNTS

	1999/2000	1998/1999
NOTE 1 - Property Lettings received:-		
Playgroup	1,480	1,400
Music Group	733	833
Other Property letting income	395	355
TOTAL	<u>2,608</u>	<u>2,628</u>
NOTE 2 - Other Receipts:-		
Photocopying income	57	156
Other sundry receipts	0	284
TOTAL	<u>57</u>	<u>440</u>
NOTE 3 - Other Payments:-		
Photocopying expenses - copier, paper and stationery	230	193
Collection/Gift Aid envelopes	63	78
Awards & Gifts	110	0
Travel & Preachers expenses	61	0
Other sundry expenses	386	2,335
TOTAL	<u>850</u>	<u>2,606</u>
NOTE 4 - Donations to Methodist Organisations:-		
Donations to Methodist Church Funds:		
Fund for World Mission	290	170
Fund for Home Mission	293	175
Fund for Property	200	170
Fund for Training	200	170
Other donations to Methodist Organisations	841	745
TOTAL	<u>1,824</u>	<u>1,430</u>
NOTE 5 - Donations to non-Methodist Organisations:-		
Bible Society	83	80
Christian Aid	395	229
Others	4	287
TOTAL	<u>482</u>	<u>596</u>
TOTAL (All donations)	<u>2,306</u>	<u>2,026</u>
NOTE 6 - Collections received for, and passed onto, external organisations:-		
Christian Aid	125	
Fund for World Mission	115	
Oxfam	112	304
TOTAL	<u>352</u>	<u>304</u>
Other information		
Church & Schoolroom buildings insured for	£190,681	£185,199
Date insurance last revised	Aug 2000	Aug 1999
Furniture, organ and church & Schoolroom contents insured for	£19,136	£18,586
Date insurance last revised	Aug 2000	Aug 1999
Last Quinquennial Inspection Report dated:-	Aug 1999	Aug 1999

The detail on this page will vary according to local requirements

INDEPENDENT EXAMINERS UNQUALIFIED REPORT

Independent Examiner's report to the Trustees of Wesley Methodist Church.

I report on the accounts of the church for the year ended 31 August 2000 which are set out on the accompanying pages.

Respective responsibilities of trustees and examiner.

As the charity trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43 (2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion of the view given by the accounts.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

- (2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

Signature:

Name:

Relevant professional qualification or body:

Address:

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Date: