

OTHER INTERNAL ORGANISATIONS (updated March 2010)

Main Points:

Distinguishing between:

- internal organisations under the control of the Church Council (45)
- external groups and organisations responsible for their own finances (46)

People often ask which other organisations should be included in the Standard Form of Accounts.

45 Internal organisations under the control of the Church Council

The gross income of the Church extracted from the accounts must include totals from groups which come under the control of the Church Council.

Where a group or organisation is formed or set up by the Church Council **that group is required to make an annual report to the Church Council** and provide evidence of its finances. This money really comes under the control of the Church Council, though it will sometimes be held in a separate bank account and be the responsibility of a different treasurer.

Such organisations typically **include**:-

Junior Church

Youth Group

Women's Fellowship

Choir

Boys Brigade/Girls Brigade

Mother & Toddlers if organised by the church.

Wesley Guild

These groups have their own **officers appointed by the Church Council**.

The total funds of these organisations and details of their gross income and expenditure should be recorded on the Standard Form of Accounts.

Each organisation should adopt the year end 31 August except in the rare circumstances that unusual arrangements, such as receipt of a local authority grant, require otherwise.

In some cases the finances of these groups will be included in the main Church accounts and not in separate bank accounts.

Money collected for outside bodies (Methodist e.g. Fund for World Mission or non Methodist e.g. Christian Aid) does not form part of the local Church's gross income though it may be passed through the church's books.

46 External groups and organisations responsible for their own finances

These typically include the following:-

- Guides, Brownies, Scouts and Cubs, each of which are groups belonging to a wider outside organisation. They have their own headquarters to whom they are responsible.
- privately run playgroups,
- dance clubs, keep-fit clubs, drama groups etc, run by groups outside the church, who use the Church's premises under a licence or lease and other occasional users.

For these groups, any finances are the responsibility of an outside body or individual/s.