**To the (insert ‘Church Council’, ‘Circuit Meeting’ or ‘District Policy Committee’), being the Board of Trustees of the (insert name of Church, Circuit or District) of the Methodist Church**

I hereby confirm that, to the best of my knowledge and belief, on the basis of the transaction-listing for the year that has been provided to me by the (insert ‘Church’, ‘Circuit’ or ‘District), and after making such further enquiries as seemed reasonable in my capacity as a charity trustee, I am not aware of any financial transactions of the (insert ‘Church’, ‘Circuit’ or ‘District’ for the financial year ended 31 August 20XX(insert year)

[\*other than those already made known to the Board, as identified below]

that are required under the Charities SORP(FRS102)

[\*and in accordance with the SORP’s related Regulations]

to be disclosed in the annual accounts as either ‘trustee-benefits’ or ‘related party’ transactions in connection with myself, including any donations direct to the (insert ‘Church’, ‘Circuit’ or ‘District) during the financial year.

*[\* delete as appropriate – see* Explanatory Notes *on the reverse of this form]*

Signed ………………………………………………………………………………

Name of Trustee ……………………………………………………………………

 Dated ……………………………………………………………………………….

List here the transactions of **(insert name of Church, Circuit or District)** to be disclosed in this year’s accounts in connection with myself and persons closely connected with me:

Attach an additional sheet if necessary

**Explanatory Notes:**

1. Under FRS102, for all accounts purporting to show a true and fair view (as is required by the Charities SORP), it is *mandatory*, and for *non-company* charities (*eg* the District) also a *statutory requirement*, to disclose:

‘such particulars of the related party transactions of the charity, or of any institution or body corporate connected with the charity, as may be required by the SORP to be disclosed.’

– SI 2008/629, Sch 2, para 1(e)

2. The following individuals and bodies all count as ‘related parties’ for the required disclosure of the charity’s transactions with them regardless of financial size:

* the District trustees
* any custodian trustee(s) of the District
* a donor of land to the District (at any time)
* a child, parent, grandchild, grandparent, brother or sister of any of the above
* an officer or agent or one of the District’s “key management personnel” (eg, the Chair of District)
* the spouse or civil partner of any of the above
* a business partner of any of the above
* anyone\* with sole or joint control or else significant influence over the District - thus also including the Connexion

(\*including their close family: children, spouse (or domestic partner) and that person’s children, step children or illegitimate children or any other dependents)

* the District’s *subsidiary/associated* undertakings and any *fellow* subsidiaries or associates (or corporate joint ventures, in each case) – the SORP overrides FRS102’s disclosure exemptions for those included in group accounts
* another *charity* with any trustees in common if it is subordinated to the charity
* a *pension fund* for the charity’s staff or for any of its related parties
* a company or other entity (whether or not under charity control) in which any of the above individuals alone or collectively have a ‘substantial interest or significant influence’ (presumed if having 20% of the equity or of the voting rights in it)

SORP(FRS102), Glossary

**Note**

These forms, when completed, will be made available to the Independent Examiner of **(insert name of Church, Circuit or District).** It is not expected that any content will be made available to any other parties except where there is a statutory or *quasi* statutory requirement so to do.

JGC

2017080

**(insert name of Church, Circuit or District)**

**Related Party Transactions**

**Transaction-listing for the year ended 31 August 20XX**

List your suppliers and other relevant organisations

JGC

20170808