**METHODIST CHURCH**

**BALANCE SHEET 资产负债表AS AT DD/MM/YYYY**

**ASSETS 资产 NOTE CURRENT MONTH YEAR TO DATE**

**Non-Current Assets 非流动资产**

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Air Conditioner

Accumulated depreciation – Air Conditioner

Computer equipment

Accumulated depreciation – Computer equipment

Furniture & Fittings

Accumulated depreciation – Furniture & Fittings 1

Motor vehicle

Accumulated depreciation – Motor vehicle

Musical instrument

Accumulated depreciation – Musical instrument

Office equipment

Accumulated depreciation – Office equipment

**Total Non-Current Assets 非总流动资产**

**Current Assets 流动资产**

Receivables 应收账款 2

Prepayment 预付款 3

Fixed Deposit 定期存款 4

Sarawak Pay 砂劳越支付

Cash at bank 银行现金 5

Cash In Hand 现金在手 6

**Total Current Assets 总流动资产**

**TOTAL ASSETS 总资产**

**LIABILITIES AND EQUITY 负债和权益**

**CURRENT LIABILITIES 流动负债**

Payables应付账款 7

Other Payables 其他应付款 8

Member Accounts 9

Member Tithe Control Account 9

Accruals 应计费用

SCAC Payable – Tithe 呈上年会 – 会友捐 10

SCAC Payable – Others 呈上年会 – 其他款项 11

Custodian Fund 堂会代收款项 12

Custodian Fund – Deposit 堂会代收款项 – 存款 13

**Total Current Liabilities 总流动负债**

**EQUITY 权益**

Accumulated Surplus / (Deficit) Brought Forward 本年度盈余/（赤字）

**Total Equity 总权益**

**TOTAL LIABILITIES AND EQUITY 总负债和权益**

**Note:**

1. For detailed the categories of fixed assets, LCEC can decide how detail the fixed assets categories mentioned in the accounts. Enclosed herewith the sample for your reference. For example, the church can take up the accounts of "Furniture and Fittings" based on the location as follows:-

Furniture & Fittings – Church

Furniture & Fittings - Deputy Hall

Furniture & Fittings – Office

Furniture & Fittings – Conference Room

Alternatively, the church can take up the assets in one account – Furniture & Fittings. The location of each assets recorded on the fixed assets register.

1. To provide the detail schedule of receivables (if any).
2. To provide the detail schedule of prepayment. For example, church vans insurance, fire insurance, road tax and etc (if any).
3. To prepare detail fixed deposit schedule.
4. For each bank accounts, create one separate account for each bank accounts.
5. To provide the detail schedule of cash in hand. For example, cash in hand account keep by “Petty Cash Officer” and cash in hand keep by “Treasurer”.
6. To provide the detail schedule of payables.
7. To provide the detail schedule of other payables.
8. To provide the member account of each individual member for tithe collections and account of “Member Tithe Control Account”. The accounting entries as shown as follow:-

DR Bank Account 2,000.00

CR Member Account – Mr A 1,000.00

Member Account – Mr B 500.00

Member Account – Mr C 200.00

Member Account – Mr D 300.00

DR SCAC Payable - Tithe 2,000.00

CR Bank Account 2,000.00

DR Member Tithe Control Account 2,000.00

CR SCAC Payable – Tithe 2,000.00

1. To prepare the account of “SCAC Payable - Tithe”.
2. To prepare the account of “SCAC Payable – Others”. For example, four special offerings and ten special offerings.
3. To provide the detail schedule of each custodian fund keep by the church. For example, Choir, Boys Brigades, Girls Brigades, Methodist Adult Fellowship, Youth Fellowship, Methodist Women Fellowship, Junior Youth Fellowship, Methodist Young Adult Fellowship, Methodist Children Sunday School, Methodist Senior Fellowship and etc.
4. To provide detail schedule of the deposit of each custodian fund. For example, Choir, Boys Brigades, Girls Brigades, Methodist Adult Fellowship, Youth Fellowship, Methodist Women Fellowship, Junior Youth Fellowship, Methodist Young Adult Fellowship, Methodist Children Sunday School, Methodist Senior Fellowship and etc.

**METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT 收支结算表**

**DD/MM/YYYY to DD/MM/YYYY**

**NOTE CURRENT MONTH YEAR TO DATE BUDGET**

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**Sunday Services & Other Offering 堂会奉献** 1

Loose Offerings（主日奉献）

Offering on Church Operating Expenses （堂会经常费）

Thanks Giving Offerings（感恩奉献）

New Year Thanks Giving Offerings（元旦感恩奉献）

Social Concern Offerings（社会关怀）

Mission Offerings（宣教）

Native Ministry Offerings（原住民事工）

Theological Fund Offerings（神学教育基金）

Sacred Music Fund Offerings （圣乐款）

Sunday Services Flower Offerings （主日献花）

Prayer Meeting Offerings（祷告会）

Funeral Ceremony Offerings（撙节丧费）

Badminton Hall Offerings（羽球场）

Usage Church Buildings Offerings（场地奉献）

Christmas Day Offerings（圣诞节奉献）

**Other Income 其他收入** 2

Bank Interest on Fixed Deposit - Main Church 利息收入

Bank Interest on Fixed Deposit - Cemetery 利息收入

Offering on Cemetery Management 墓园管理委收入

Offering on Miscellaneous其他

**TOTAL INCOME总收入**

**EXPENDITURE 支出** 3

**Local Church Executive Committee Operating Expenses**

**Laity Committee会友事工委员会**

捐款

教区行政费用

神学教育

以马忤斯

灵修《每日活水》

CBS圣经信息课程

卫理短期短宣学校

云端《顶峰门徒》导师训练会

**Christian Education Committee 基督教育委员会**

抄写圣经

听道笔录

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线上宝剑练习

青春无悔工作坊

教区性专题讲座

旧约圣经阅读+练习

如何与孩子谈性说爱讲座

教区性篮球比赛或桌游大赛

**Worship & Music Committee 崇拜与音乐委员会**

崇拜与音乐费用

圣餐

维修 – 圣堂 4

圣堂布置

钢琴调音

培训津贴

交流会费用

主日献花费用

**Membership & Evangelism Committee 会友与布道委员会**

福音事工

原住民长屋事工

布道款

XEE布道训练 (XEE Semester)

本地布道队

道声剧团

新聚会所

**Missions Committee 宣教委员会**

执行费用

对年会传教委员会和神学院的固定奉献

M族30天祷告手册

海外数码短宣队

配合教区关心宣教士父母及家人

宣教主日

**Christian Social Concern Committee基督徒社会关怀委员会**

关心肾脏中心

关心会友

关心丧家

关心病痛软弱/行动不便会友

关心喜事

关心贫穷家庭

社会关怀主日

配合年会事工

配合教区事工

关注中学重建新校舍

**Christian Literature Committee 文字事业委员会**

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收集见证/分享篇

购买新书

**Property Management Committee 产业管理委员会**

维修 4

保安

修草

牧师屋

**Transportation Management Committee 交通委员会**

车油

维修

慰劳宴

载送契友

清洗福音车

福音车保险

**Information Committee（资讯传播委员会）**

配合年会电影培灵会

训练直播团队

堂会影片创作比赛

维修 4

**Pastors - Parish Relation Committee 牧职关系委员会）**

牧职关系费用

牧者津贴

维修 – 牧师屋 4

**Happiness Family & Counselling 幸福家庭辅导委员会**

第65届恩爱夫妻营

家庭祭坛

父母课程

**Committee On Zone 会友与属会委员会**

属长退修兼一日游

自行探访

**Education Committee 教育委员会**

关心牧区的幼稚园、小学和中学

教区性基督徒老师慰劳会

**Book Of Life Committee 生命册委员会**

受洗和入会入资料库

整理年会给的“不完整的生命册名单”

协助牧师填写受洗和入会证书

**Executive Committee执行委员会**

**History Archives Committee 历史文献委员会**

**Programme Committee 程序委员会**

**Public Relation Committee 接待委员会**

**Cemetery Management Committee 墓园管理委员会**

**Church Operating Expenses 堂会运作费** 5

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Bank Charges （银行费用 - 堂会）

Electricity Expenses （电费）

EPF （公积金）

Gift to Churches, Organization & etc （礼仪金）

Medical Expenses （医药费）

Newspaper, bulletin & magazines （书报与刊物）

Perkeso （社会保险）

Printing & Stationery （文具与复印费）

Rates & Assessment （地方税）

Repair and Maintenance - Office （维修 - 办公室）

Staff salary, allowances & subsidy （员工薪金与津贴）

Telephone Charges （电话费）

Water Expenses （水费）

**SCAC Special Support Fund by Church堂会呈上年会的特别款项 6**

SCAC Evangelism Fund （布道款）

SCAC District / SCAC Fee （教区/年会费）

SCAC Love Donation （仁爱款）

SCAC Retirement Fund （养老金）

**Surplus剩余 / Deficit（赤字）**

**Note:**

1. To provide the detail schedule of the “Sunday Services and Other Offerings”. For example, New Year Thanks Giving Offerings, Sunday Services Flower Offerings and etc.
2. To provide the detail schedule of the “Other Income”. For example, bank interest of the fixed deposit and etc.
3. To provide the detail schedule of the “Local Church Executive Committee Operating Expenses”. For each committee accounts, create one separate account for each committee accounts. The examples of each committee’s expenditure mentioned above for the references.
4. Some of the specific expenses such as repair and maintenance expenses, to take up the account individually of each committees. For example, the church can take up the accounts of "Repair and Maintenance" based on each committees as follows:-

Worship & Music Committee

Repair and Maintenance – For Church

Property Management Committee

Repair and Maintenance – Air Conditioner Services

Information Committee

Repair and Maintenance – Facilities

The purpose is to distinguish the expenses of each committee and to take up the budget of each expenses in the beginning of the year.

1. To provide the detail schedule of the “Church Operating Expenses”. For example, water and electricity expenses, and etc.
2. To provide the “SCAC Special Support Fund By Church” which the church pay directly to SCAC. For example, SCAC Evangelism Fund, SCAC District and etc.

***Please contact SCAC Office if required any further enquiry: -  
Internal Audit Unit (084-332708, scacia@sarawakmethodist.org)***