LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales · Charity number 1129529

Details

Other names	LEEDS (HEADINGLEY AND WEST) CIRCUIT, LEEDS, HEADINGLEY METHODIST CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2009-05-11
Register	View on the Charity Commission register

Contact

Address	Wesley Road Chapel Wesley Road Leeds LS12 1UL
Phone	0113 2794816
Email	admin@lswmethodists.org.uk
Website	www.lswmethodists.org.uk

Activities

Objects: 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 dicipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsiduary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: We are a Methodist Circuit created in 1/9/2015 covering 23 Methodist churches (including 5 local ecumenical partnerships) across the western half of the Leeds Metropolitan area.We aim to continue our life of witness in accordance with the Our Calling Priorities set out by the Methodist Church: Worship, Learning and Caring, Service, and Evangelism.

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Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,290,901	£893,172	£5,447,311	7
2024-08-31	£501,664	£672,520	£3,726,903	8
2023-08-31	£1,563,517	£560,744	£3,776,738	7
2022-08-31	£632,420	£607,180	£2,781,802	10
2021-08-31	£431,026	£521,568	-	-
2020-08-31	£437,239	£489,700	-	-

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Trustees

Name	Role	Appointed
Rev Joanne Lightowler	Chair	2013-09-04
ALISON ERICA HARTLEY		2015-07-23
AUDREY WILKS		2015-07-22
Andrea Evers		2014-07-02
BRAIN LAWRENCE DRAPER		2018-05-15
BRIAN THORNTON		2015-09-01
CAROL SIMPSON		2022-03-15
CATHERINE ANN BAILEY		2022-03-15
Carol Patricia Hoyle		2024-05-20
DAVID JOHN WOOD		2015-09-01
Dorothy Stefanidis		2019-03-12
Dr John Uren		2019-06-13
Dr Judith Simpson		2025-09-16
Dr Robert Moore		2021-03-11
Dr Stephen Humphris		2023-11-15
ELIZABETH ANN SMITH		2015-09-01
ELLEN CAROL NORMANTON		2015-09-01
Elizabeth Mary Beetham		2026-03-16
FRANCES ANN WOOD		2015-09-01
FRED JEWITT		
GLYNIS CLARKE		
Guy Austin-Bride		2020-12-01
HELEN CATHERINE BOOCOCK		2012-09-14
Helen Paine		2024-03-18
JANET TAYLOR		2011-09-26
JOHN MARTIN PROCTER		2015-09-01
John Rodney Strickland		2024-11-12

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Name	Role	Appointed
KEITH HARRISON		
LINDA MARGARET KELLETT		2015-09-01
MARGARET ANNE METCALFE		2015-09-01
MICHELLE ROCK		2022-09-01
Margaret Ann Tate		2023-09-11
PAULINE PEACOCK		2015-09-01
PHILIP MAUD BA		2015-09-01
PROFESSOR EDMUND HAROLD LINFIELD		
Paul Howard Metcalfe		2023-03-13
Paul Thompson		2023-11-15
Professor Gordon Edward Andrews		2014-07-03
ROY SHEARD		2015-09-01
Rev MICHELLE SARAH ONYETT		2022-09-01
Rev Madeleine Elizabeth Andrews		2012-09-26
Rev Peter Reasbeck		2018-09-01
Rev Rachel Ward		2019-09-01
SEAN KELLY		2025-03-13
SHARON LESLIE BROCKSOM BA		
SIMON PETER BROCKSOM A.I.L.C		
SUSAN HOGARTH CERT ED		2015-09-01
Timothy Nicholls		2024-01-29
VERA ANNE JACKSON		2015-07-22
VICTORIA HAZEL ROSE		2015-09-01
stuart westerman		2015-09-01

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LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales - Charity number 1129529

Accounts

Docusign Envelope ID: AE14B3DE-3B2F-45AF-B22A-06C6CF60507F

Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2024/25

Charity Number 1129529

Docusign Envelope ID: AE14B3DE-3B2F-45AF-B22A-06C6CF60507F

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Leeds South & West Circuit

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st Aug 2025

Introduction

The circuit exists to support churches in their current worship, mission, and service through the centralised provision of ordained staff (& their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles function as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and offer strategic ideas and plans for shaping the church for the future.

Aims and organisation

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the 'Our Calling' document available from

www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2024/25 was a year of review. Churches continued to deliver more work in their communities than their size and demographics might suggest and shared patterns of working across the circuit have helped sustain some of these services.

Churches still offer significant opportunities to explore faith and attend worship as well as acting as central hubs for foodbank collection and/or distribution, providing resources for two charity shops, offering warm spaces and being places for community use. Church services, bible study, toddler groups, children's work, youth organisations, knit and natter communities, Live at Home schemes, baptisms, weddings, funerals, pastoral care, coffee mornings and community lunches are further examples of our work which benefits our communities. Worship continued face to face, online and by post. The circuit engages with people regularly through its website, Facebook, and Zoom accounts in creative ways to reach as many as possible.

Due to the central provision of some resources, the team can support churches in accessing skills not available locally, benefitting from economies of scale and enabling participation in events which they could not provide themselves. Examples include shared staffing, IT, finance, admin, and training. Ordained staff continued to spend considerable time with the wider community through the provision of pastoral care, as well as delivering funeral and bereavement support. Demand for weddings and baptisms also grew.

The admin team continues to work flexibly, offering advice and help regarding finance, governance, and administrative matters. Demand for their time only continues to grow. We appointed a caretaker (0.29FTE) to look after a growing portfolio of buildings.

Work continued reviewing our policies for better sharing and targeting of our resources across the area, considering our future needs and sustainable ways of being church. Churches were asked to review their own situations. Morale in the team remains high and we are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations.

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Finance Summary

Income trends

Circuit income is normally primarily drawn from the assessments paid by the circuit churches (£345,775, 15.1%), however during the year a significant legacy of £939,186 was received from the estate of Jean Goodwin (left to the closed Cookridge Church Community) and a further £3,000 from the estate of Audrey Hainsworth (for the closed Wesley Road Church Community), 41.2% in total. Additionally, the inherited properties of Cookridge Methodist Church and Hunslet Methodist Church were added into the property values (850,000, 37.1%). Lettings totalled £24,124, (1.1%) and some balances £66,954, (2.9%) were also received from closed churches which have been designated to support these closed buildings as their futures are determined. The remaining income is received from donations, occasional church payments and investments (2.6%).

Expenditure trends

Stipend pay levels increase each financial year in line with Conference approved amounts. The circuit also applies the living wage percentage increase to its lay employees in line with District recommendations. 30.5 % of expenses were used to pay our people including expenses, telephone & travel costs (£272,499). 10.5% represents the circuit's contributions to the district and connexional budgets (£94,202). This is used to fund the work of the wider methodist church. Other admin, governance and running costs totalled £38,496 (4.3%). £79,060 (8.9%) includes the upkeep of our minister residences and their associated running costs. Grants, and payments to support churches and their mission totalled £43,440 (4.9%). £50,636 (5.7%) was spent on dealing with closing properties, particularly utilities, insurance and legal needs. When a building is sold, the Methodist Connexion takes a levy after the first £20k (20% on the remainder of the first £100k and 40% on the rest unless funds are for a replacement project). We sold a manse and a church during this year, and the levies totalled £290,174, plus sale costs of £24,665. (35.3%)

Fund balances

At the year end, the net current assets of the circuit totalled £1,951,640. This has rebounded due to the legacy and property changes. The Trustees note that this is more than sufficient to cover the general expenditure of the charity for up to 4 years and are seeking appropriate investment advice regarding the legacy.

Plans for 25/26

We continue to look to see how we might move to more sustainable models of work and investment is part of this decision-making. Local churches will continue to review their direction of travel and consider how they best serve the needs of their people. Churches will continue to work more closely together, and the sale of buildings is likely to feature as we reshape to meet the current needs of our communities. 2 church buildings are already on the market at the year end.

Reshaping is likely to bring challenges to our income stream but the capital from building sales will assist in such transitions. However, this will affect both our staffing needs and affordability. We will not replace a minister when he leaves at the year end although we will look to recruit other lay support. Climate change needs and rising energy costs also continuing to be concerns and work to change to more sustainable systems are being explored.

A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year

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Governance

Basis of preparation and legal framework

The annual report and accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Full Name of Charity: Leeds South & West Methodist Circuit

Registration Charity Number: 1129529

Date of registration: 2009

Charity in present form from 2015/16
(It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009)

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. A Trustee List is attached as Appendix A to this report as at the year end

Circuit Ministers and officers

Active Circuit Ministers
Rev Jo Lightowler (Superintendent),
Rev Pete Brazier, Rev Keith Hunt (non-Stipendiary), Rev Mo Onyett, Rev Rach Ward, Deacon Guy Austin-Bride.

Rev Keith Hunt retired in Dec 24, and Rev Brazier left to new appointment in Aug 25

Circuit Stewards (Lay Volunteers)
Miss Anne Jackson (Senior), Mrs Kirsty Butler, Mr Peter Cordwell, Prof Edmund Linfield, Mr Phil Maud, Dr Rob Moore, Mrs Elizabeth Smith, Mrs Janet Taylor, Mr Stuart Westerman, Miss Audrey Wilks,

Mrs Kirsty Butler, Mr Peter Cordwell finished their appointments this year and Mrs Janet Taylor was appointed.

Administrators
Mrs Erica Hartley & Miss Helen Boocock

Property Caretaker
Mr Paul Metcalfe

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Auditors: Azets Audit Services
12 King Street, Leeds LS1 2HL

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

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Aims and Organisation

The Charity's objective is to act as a resource provider within the area around South & West Leeds for 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 discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

- Worshipping God through prayer, song and other acts of worship including the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike
- The teaching of Christianity through sermons, courses, and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Working with local groups to improve and benefit the communities in which we live
- Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). All Governance Documents can be found online at the Methodist Church of Great Britain Website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee, and the Circuit Meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet ‘The Role of a Trustee in The Methodist Church’ is made available to all new Circuit meeting members as induction to their role as trustees as well as the current charity commission publication.

Related Parties

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit.

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Churches within Leeds South & West Circuit

Adel Methodist Church
Beeston Hill UFC (LEP – will be under URC trusteeship from Sep 25)
Central Methodist Church
The Church in Farsley (LEP)
The Grove Methodist Church
Headingley Methodist Church
Highfield Methodist Church
Hyde Park Methodist Church
New Whingate Methodist Church
The Church in Rodley (LEP)
St Andrew's Methodist Church, Beeston
St Andrew's Methodist Church, Pudsey
St John's Methodist Church
St Mark's Methodist Church
Trinity Bramley Methodist Church

Risk Management

The major risks have been identified and recorded in our risk register. There is a regular annual review process undertaken.

Income and Expenditure is being monitored and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves. There is also a crisis contingency amount included within the reserves policy.

The main risks are as follows:-

- The fragile nature of the churches financially that support us.
- The aging demographics of the church people.
- The dependence on volunteers for our work.

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Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people, and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Leeds South & West Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches.

The Leeds South & West Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is attached at the end of this document. We confirm that it is sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Policies

The following additional policies have been formally adopted by the trustees and continue to be reviewed

Disciplinary & Dismissal Procedure	Equality Diversity Inclusion	Conflicts of Interest
Safeguarding and training Policies	Grievance Procedure	Flexible & Hybrid Working
Health & safety	Redundancy	Finance Framework
Lone Workers	Photography, recording & CCTV	Survivors of abuse
Social Media & Wi-Fi	Working at Heights	Anti-Harassment & Antibullying
Lay Staff Training and Pay policy	Anti bribery & Whistleblowing	Safer recruitment

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LEEDS SOUTH & WEST METHODIST CIRCUIT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS SOUTH & WEST METHODIST CIRCUIT

Opinion
We have audited the financial statements of Leeds South & West Methodist Circuit (the 'Charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.
- Performing audit work over the timing and recognition of revenue and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Auditors

Azets Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Signed by:
Azets Audit Services Limited
190C7BEC047E453...

Azets Audit Services Limited
Statutory Auditor

12 King Street
Leeds
LS1 2HL

Date: 20 March 2026 | 16:22 GMT

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2024/25

Leeds South & West Methodist Circuit Accounts For the year ended 31st Aug 2025 (Accruals Basis)

Charity Number 1129529

District: Yorkshire West 27

Circuit: Leeds South & West 01

Ministers
Rev Jo Lightowler (Superintendent)
Rev P Brazier, Rev K Hunt (non-stipendiary), Rev M Onyett, Rev R Ward, Deacon G Austin-Bride

Lay Employees
Mrs A E Hartley, Miss H C Boocock, Mr P Metcalfe

Stewards
Miss V A Jackson (Senior), Mrs K Butler, Mr P Cordwell, Prof E Linfield,
Mr P Maud, Dr R Moore, Mrs E Smith, Mrs J Taylor, Mr S Westerman, Miss A Wilks

Treasurer
Miss H C Boocock

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Statement of Financial Activities

Leeds South & West Methodist Circuit

For the year ended 31 August 2025

Account Name	General	Property	CMTF	Designated	Restricted	24/25	23/24
Statement of Financial Activities							
Charitable Income							
3. Donations & Legacies	943,211	0	0	400	0	943,611	175
4. Assessments	345,775	0	0	0	0	345,775	367,623
5. Other Charitable Income	11,443	850,000	0	66,954	151	928,548	85,360
6. Income from Lettings	0	0	0	24,124	0	24,124	22,502
7. Investments	37,326	0	11,423	0	94	48,843	26,004
Total Charitable Income	**1,337,756**	**850,000**	**11,423**	**91,478**	**245**	**2,290,901**	**501,664**
Charitable Expenditure							
8. Stipends & Salaries	265,132	0	0	0	0	265,132	255,114
9. Connexional Assessments	91,200	0	0	0	0	91,200	89,268
10. Telephone & Travel	7,367	0	0	0	0	7,367	6,356
11. Insurance & Utilities	24,501	0	0	0	0	24,501	27,176
12. Maintenance of Manses	54,559	0	0	0	0	54,559	12,450
13. Churches under Circuit Trusteeship	0	0	0	50,636	0	50,636	43,739
14. Bad & Doubtful Debts	(2,001)	0	0	0	0	(2,001)	23,653
15. Support Costs	40,112	0	315,197	0	27	355,336	169,195
16. Grants & Donations	13,440	0	30,000	0	0	43,440	42,990
17. District Advance Fund	0	0	3,002	0	0	3,002	2,579
Total Charitable Expenditure	**494,310**	**0**	**348,198**	**50,636**	**27**	**893,172**	**672,520**
Net Income/Expenditure	**843,446**	**850,000**	**(336,776)**	**40,842**	**218**	**1,397,730**	**(170,857)**
18. Transfers							
Transfers between Funds	518,110	(550,000)	25,715	6,263	(88)	0	0
Subtotal	**1,361,555**	**300,000**	**(311,061)**	**47,105**	**131**	**1,397,730**	**(170,857)**
19. Gains and losses							
Gain/loss - Fixed Assets	0	0	320,100	0	0	320,100	100,000
Gain/loss - Investment Assets	2,381	0	196	0	0	2,578	21,022
Net Movement in Funds							
Net Movement in Funds	**1,363,937**	**300,000**	**9,235**	**47,105**	**131**	**1,720,408**	**(49,834)**
Balances Brought Forward	528,569	2,990,606	110,036	95,682	2,010	3,726,903	3,776,738
Total Funds carried forward							
Balances carried Forward	**1,892,506**	**3,290,606**	**119,272**	**142,787**	**2,141**	**5,447,311**	**3,726,903**

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Balance Sheet

Leeds South & West Methodist Circuit

As at 31 August 2025

	Account	General	CMTF	Designated	Restricted	24/25	23/24
	Fixed Assets						
	Tangible Assets						
	Circuit Manses	1,700,606	0	0	0	1,700,606	1,880,606
	Churches under Circuit Control	1,590,000	0	0	0	1,590,000	990,000
	Investment Properties	0	0	0	0	0	120,000
	Investments	138,479	106,586	0	0	245,065	242,487
28	**Total Fixed Assets**	**3,429,085**	**106,586**	**0**	**0**	**3,535,671**	**3,233,093**
	Current Assets						
20	Debtors & Prepayments	15,779	0	12,207	0	27,986	17,065
22	Trustees for Methodist Church Purposes	956,373	12,685	0	2,010	971,068	6,276
	CFB	888,911	0	130,580	131	1,019,621	612,123
	Cash at bank and in hand	58,335	0	0	0	58,335	62,556
	Total Current Assets	**1,919,398**	**12,685**	**142,787**	**2,141**	**2,077,010**	**698,019**
	Creditors: due within 1 yr						
21	Creditors & Accruals	95,370	0	0	0	95,370	104,209
	Grants agreed < 1 year	30,000	0	0	0	30,000	30,000
	Net Current Assets/Liabilities	**1,794,027**	**12,685**	**142,787**	**2,141**	**1,951,640**	**563,810**
	Total Assets less Current Liabilities	**5,223,112**	**119,272**	**142,787**	**2,141**	**5,487,311**	**3,796,903**
	Creditors: due after > 1 yr						
21	Grants agreed > 1 year	40,000	0	0	0	40,000	70,000
	Net Assets	**5,183,112**	**119,272**	**142,787**	**2,141**	**5,447,311**	**3,726,903**
	Funds of the Circuit						
	Total Funds Held						
	Profit and loss account						
	Opening Balances						
	General Funds	3,519,175	0	0	0	3,519,175	3,569,010
	Circuit Model Trust Fund	0	110,036	0	0	110,036	110,036
	Designated Funds	0	0	95,682	0	95,682	95,682
	Restricted Funds	0	0	0	2,010	2,010	2,010
	Total SOFA Brought Forward	**3,519,175**	**110,036**	**95,682**	**2,010**	**3,726,903**	**3,776,738**
	Net Changes in Funds	1,663,937	9,235	47,105	131	1,720,408	(49,834)
	Total Total Funds Held	**5,183,112**	**119,272**	**142,787**	**2,141**	**5,447,311**	**3,726,903**

Accounts approved at Trustees meeting dated 16/3/26

Signed: Helen Boocock (Trustee)

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Leeds South & West Methodist Circuit

Statement of Cash Flows for the Year Ended 31st Aug 2025

		24/25	23/24
	Cash flows from operating activities:		
27	Net cash provided by (used in) operating activities	449,127	(160,249)
	Cash flows from investing activities:		
	Dividends and interest income from Investments	48,843	26,004
	Proceeds from sale of investments		27,001
	Income from Lettings		
	Sale of fixed assets	870,100	350,000
	Net cash provided by (used in) investing activities	**918,943**	**403,005**
	Change in cash and cash equivalents in the year	1,368,070	242,756
	Cash and cash equivalents at the beginning of the year	680,955	438,198
	Cash and cash equivalents at the end of the year	**2,049,024**	**680,955**
	Cash and cash equivalent include:		
	Short term investments	1,990,689	618,399
	Cash at bank	58,335	62,556
	Total cash and cash equivalents	**2,049,024**	**680,955**

The charity had no debt during the current or previous year

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Leeds South & West Methodist Circuit 27/01

Year ended 31 August 2025 - Notes to the Accounts

1. Basis of Accounting and Accounting Policies

a) Accounting Standard

The accounts have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

b) Public Benefit Entity

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable, and complete. Where estimates are used these are based on experience, research, and judgment. The accounts are expressed in £Sterling, rounded to the nearest pound.

e) Going Concern

Based on the monetary assets and human resources available at the end of the year, the trustees believe that the Circuit is a going concern

f) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements.

g) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.
Individual amounts categorised as 'Other income' in the SOFA will be shown separately if they are considered material.
The Circuit acts as Agent in three matters

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- the collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist church – 'Connexional Funds'
- the administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.
- the administration (payment and reimbursement) of church employee wages.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.

h) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

i) Grants & fixed term appointments

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant or when the Circuit accepts that there is a legal or operational obligation to make the payment if it subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

j) VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

k) Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year and individually cost at least £1,000.

The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees of the property. At that time, the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value. The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

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l) Monetary investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

m) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified within the accounts.

n) Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

o) Methodist Connexional Funds

The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit acts as Agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.

p) Funds

The trustees have adopted a policy for all unrestricted reserves which is included as Appendix B. The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower specified purpose. Designated funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment funds. Details of each material fund are disclosed in the accounts. Any funds may be represented by more than just cash.

q) Minister's Manse Costs

The Circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in -kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

r) Subsequent Events

Events after the reporting period: An event, which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorised for issue.

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Adjusting event: An event after the reporting period that provides further evidence of conditions that existed at the end of the reporting period, including an event that indicates that the going concern assumption in relation to the whole or part of the enterprise is not appropriate.

Non-adjusting event: An event after the reporting period that is indicative of a condition that arose after the end of the reporting period.

2. Glossary of Terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities.
Church: a group of members from twelve to more than three hundred.
Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30.
Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or local Churches.
CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of Circuit Trustees responsible for the day-to-day administration and policy formulation of the Circuit. The CLT comprises the Presbyters and Deacons stationed within the Circuit, The Circuit Stewards, including a finance steward and the Lay employees.
CMTF: Circuit Model Trust Fund.
Connexion: The Methodist Church in Great Britain which includes the Head Office in London, all Methodist Districts, Circuit and Churches in Great Britain.
Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.
Deacon: A Deacon is an ordained role within the Methodist Church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacons exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.
District: a group of contiguous Circuits, usually between 15 and 30.
FRS: Financial Reporting Standard..
HMRC: His Majesty's Revenue and Customs
Lay Employees: Personnel employed by the Circuit on accepted commercial employment terms.
LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from Partnership to partnership.
MMPS: Methodist Ministers' Pension Scheme.
Pensions Trust: The organisation through which the Circuit arranges a pension scheme for its lay employees.
Presbyters (including Superintendent): Probationer or Ordained Methodist Minister who have pastoral and administrative responsibility for the Churches within a Circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral church of a designated set of churches. The Superintendent carries the additional responsibility for overseeing the running of the Circuit.
SOFA: Statement of Financial Activities.
SORP: Statement of Recommended Practice.
Stipend: A regular fixed sum paid to ordained staff in lieu of a Salary. It is taxed in the same way a salary would be treated.
TMCP: Trustees of Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

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3. Donations & Legacies

A legacy was received as well as donations towards postal costs and circuit resources provided.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Donations & Legacies						
Legacies & Bequests	942,186				942,186	
Donations & Collections	1,025		400		1,425	175
Total	**943,211**		**400**		**943,611**	**175**

4. Assessments from Churches

In 2024/25 the circuit had 15 churches. Each is assessed for a contribution to meet the overall net costs of the circuit. Known income from other sources is taken into account. The circuit continues to reassess contributions by membership and relative financial strength, in order to share the costs as fairly as possible. The plan also allows for savings to be used to help manage change. 2 churches transferred to Circuit trusteeship in 24/25 and the budget has taken this into account.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Assessments from Churches						
Adel	14,133				14,133	13,333
Beeston Hill	15,299				15,299	14,631
Central	11,922				11,922	11,247
Farsley	14,744				14,744	14,744
The Grove	62,311				62,311	58,503
Headingley	34,399				34,399	32,452
Highfield	14,524				14,524	14,584
Hyde Park	13,846				13,846	13,062
New Whingate	21,500				21,500	20,000
Rodley	3,800				3,800	3,620
St Andrew's, Beeston	24,525				24,525	23,269
St Andrew's, Pudsey	33,920				33,920	32,000
St John's	8,155				8,155	7,693
St Mark's	14,862				14,862	14,862
Trinity, Bramley	40,009				40,009	37,745
Closed Churches	17,826				17,826	55,877
Total	**345,775**				**345,775**	**367,623**

5. Other Charitable Activities

Some final funds from the closure of Cookridge and Hunslet Worshipping communities were received and the church buildings moved into Circuit trusteeship. The Circuit Office acts as treasurer for Adel, St Andrew's Pudsey, Farsley, St Marks & St John's for which a charge is made. Youth is the cost of the 3 generate weekend. Sales income represents bulk-buying/reselling to churches for regular resources. Benevolence funds for the relief of poverty were passed from a closing church and income towards training was received.

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Account Name	General	CMTF	Desig	Res	24/25	23/24
Other Charitable Activities						
Property Received into Circuit	850,000				850,000	
Closed Church balances	6,251		66,954		73,205	4,914
Circuit Finance Support Income	2,400				2,400	1,800
Youth Income	2,041				2,041	1,300
Sales Income	681				681	520
Benevolence Income				151	151	
Other Revenue	70				70	540
Pension Reserve Fund						76,286
Total	**861,443**		**66,954**	**151**	**928,548**	**85,360**

6. Income from Lettings

Cookridge & Hunslet premises still offer community space and rental has been paid for this use. The Woodside tenant has left.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Income from Lettings						
Cookridge			17,329		17,329	
Hunslet			6,795		6,795	
Woodside						22,502
Total			**24,124**		**24,124**	**22,502**

7. Investments

Interest and dividends received on cash and investments. The circuit is currently taking investment advice regarding its increasing funds.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Investment Income						
Interest Income	34,808	9,178		94	44,080	20,113
Dividend Income	2,518	2,245			4,763	5,892
Total	**37,326**	**11,423**		**94**	**48,843**	**26,004**

8. Stipends, Salaries, NIC & Pensions

The Superintendent and the other presbyters are considered Key Management personnel. The members of the Circuit Meeting are the trustees of the charity. No employees received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. Holidays for ordained staff ends 31st August. All staff are paid at or above the living wage. Stipends were paid to 4 presbyters and 1 Deacon who were all full time. Salaries were paid to 2 part time administrators (1.4 FTE). 1 part time Minister lives in a manse, draws no salary and only claims travel & expenses - this arrangement ended in Dec 2024.

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Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britain accounts.

A defined contribution pension scheme in place for lay employees. Employers contribute 6% and employees from 2-6%. to avoid multiple schemes, some churches moved their people onto our payroll and share central administration. We currently deal with the payroll and pensions for employees based at The Grove, St Andrew's Pudsey, Adel, Farsley and Headingley. We administer the HR and pass the payment back to churches for reimbursement. These salary figures are not in the accounts except in the "collected/received for others" total and amount to £67,252. Cookridge and Hunslet employees are now under Circuit trusteeship. FTE = Full time equivalent

Account Name	General	CMTF	Desig	Res	24/25	23/24
Stipends & Salaries						
Ministers						
Ministers Stipends	158,202				158,202	148,104
Pension Costs	31,020				31,020	39,059
Employers National Insurance	17,177				17,177	14,306
Computers for ministry	1,035				1,035	970
Ministers Expenses	591				591	921
Apprenticeship levy	730				730	750
Total Ministers	**208,755**				**208,755**	**204,110**
Lay Employees						
Salaries	48,221				48,221	44,165
Pension Costs	2,748				2,748	2,588
Employers National Insurance	4,575				4,575	3,441
Apprenticeship Levy	258				258	234
Payroll Expenses	576				576	576
Total Lay Employees	**56,377**				**56,377**	**51,004**
Total	**265,132**				**265,132**	**255,114**

9. Connexional Assessments

The District Assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the District. The Methodist Church Fund is also calculated similarly and collected by the District to pass to the Connexion.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Connexional Assessments						
Methodist Church Fund	74,652				74,652	72,344
District Assessment	16,548				16,548	16,924
Total	**91,200**				**91,200**	**89,268**

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10. Telephone & Travel

The Circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, this is provided directly to avoid a tax liability for the individual, but some are claimed through expenses. The office at Wesley Road also has phone and broadband and the property caretaker has a mobile. Travel is reimbursed at standard Inland Revenue rates.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Telephone & Travel						
Ministers						
Telephone & Internet	3,133				3,133	2,260
Travel	2,578				2,578	2,653
Lay Employees						
Telephone & Internet	1,628				1,628	1,443
Travel	28				28	
Total	**7,367**				**7,367**	**6,356**

11. Insurances & Utility Costs

The Circuit owns 6 manses to house their ministers. 1 is currently empty but due to house a Deacon for the City Centre in 25/26. Rental will be received for this use as the work is funded and coordinated by the District. The previous 7th property, Fraser Avenue was sold during the year as part of a replacement scheme.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Insurance & Utility Costs (manses)						
Council Tax	13,594				13,594	17,375
Insurance	6,652				6,652	7,740
Water	3,286				3,286	3,182
Light, Power, Heating	968				968	(1,121)
Total	**24,501**				**24,501**	**27,176**

12. Maintenance on Manses

£3000 per manse on average is budgeted yearly in the assessment for repairs but may not be equally used. Additionally, £30,000 is designated from reserves for more major repairs and quinquennial work. Whitecote Hill had significant work to upgrade the property for future use including roof repairs and a new kitchen. Swallow Close had a new Boiler and Chestnut Drive also required roof repairs.

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Account Name	General	CMTF	Desig	Res	24/25	23/24
Maintenance on Manses						
Kitchen Replacement	14,200				14,200	
Roof Repairs	13,092				13,092	
Internal Decoration	7,151				7,151	
Carpets & Curtains Replacement	6,003				6,003	
Plumbing & Heating Repairs	5,740				5,740	2,746
Boiler Replacement	2,762				2,762	2,750
Garden, Fence, Gutter repairs	1,893				1,893	1,108
Alarm Maintenance & Repairs	1,576				1,576	666
Gas & Electric Inspections	938				938	696
Window & Door Repairs	576				576	210
Manse Adaptations	444				444	
Misc Repairs	140				140	260
Electrical Repairs	45				45	370
Bathroom Replacement						3,015
External Repairs/Decoration						498
Appliance repair/replace						131
Total	**54,559**				**54,559**	**12,450**

13. Churches under Circuit Trusteeship

Lower Wortley Church Building was sold in May 25. Woodside Church is on the market. Wesley Road is being used by the circuit for office space and other activities and meetings. It is 80% owned by the Methodist Church and 20% by the Baptist denomination. Hunslet congregation has ceased to meet but the building is used by the community and we employ a caretaker. Cookridge moved to our accounts in Nov 24 and houses a pre-school as well as other user groups. Cookridge is for sale.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Churches under Circuit Trusteeship						
Hunslet Methodist Church			20,809		20,809	
Cookridge Methodist Church			12,805		12,805	
Wesley Road Chapel			8,368		8,368	3,979
Woodside Methodist Church			6,285		6,285	27,315
Lower Wortley Methodist Church			2,369		2,369	12,444
Total			**50,636**		**50,636**	**43,739**

14. Bad & Doubtful Debts

Partial refund from Cottingley Community Centre received which was previously marked as doubtful

Account Name	General	CMTF	Desig	Res	24/25	23/24
Bad & Doubtful Debts						
Recovered Funds	(2,001)				(2,001)	23,653
Total	**(2,001)**				**(2,001)**	**23,653**

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15. Support Costs

Connexional and property levies are taken from property sales on a sliding scale. Governance Costs includes church /manse quinquennial inspections, surveys, legal and account inspection fees

Admin is mainly the office costs of printing and purchases of materials. It includes Safeguarding costs, and website maintenance. Youth charges are the costs of the 3 Generate weekend. Training & resources represent training our staff and volunteers and the materials needed to do this or add to our resource library. Preaching expenses are travel expenses and, where applicable, the set fee due to supernumerary minister preaching appointments. Citizens is the fee to be part of this charity that works for improvements in society. The Grove is the on-going charge for the use of their carpark space. Bank charges - TMCP, the custodians of the circuit's investments charges are based on the value of the individual funds at the beginning of the year. CAF bank also has monthly charges each month. Purchase costs are the bulk purchasing of items for churches to minimise costs to them. Benevolence Payments are discretionary funds to relieve hardship, paid to individuals or charities who are in need. Up to 1.5% of the general balance may be used if required if a balance is not held.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Support Costs						
Connexional & Property Levies		290,174			290,174	112,926
Governance Costs	21,031	24,665			45,696	38,430
Admin	4,419				4,419	5,782
Training & Resources	3,439				3,439	1,189
Preaching Expenses	3,016				3,016	2,493
Citizens	2,100				2,100	2,000
Occupational Health Costs	1,832				1,832	
IT Purchases/repair	1,069				1,069	
Car Parking - The Grove	1,000				1,000	1,000
Bank Charges	599	358		7	963	836
Youth Expenses	930				930	3,840
Misc Expenses	398				398	109
Purchase Costs	280				280	
Benevolence Payments				21	21	590
Total	**40,112**	**315,197**		**27**	**355,336**	**169,195**

16. Grants & Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately. A grant was made towards a Youth worker based at Trinity Methodist Church over 3 years (£10,000 x3)

Account Name	General	CMTF	Desig	Res	24/25	23/24
Grants & Donations						
Agreed Grants not yet paid						30,000
Grants paid						
Grant - The Grove		30,000			30,000	
Grant - St Marks	12,800				12,800	490
Grant - Headingley	640				640	
Grant - New Whingate						9,500
Grant - Hyde Park						3,000
Total	**13,440**	**30,000**			**43,440**	**42,990**

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Previously agreed grants paid	General	CMTF	Desig	Res	24/25	23/24
Chaplaincy Year 2 of 5	10,000				10,000	10,000
Meanwood - InterAct Year 7 of 10	10,000				10,000	10,000
Trinity Youthworker Year 1 of 3	10,000				10,000	
Total	30,000	-	-	-	30,000	20,000

17. District Advance Fund

The District Advance Fund is financed by a levy to support District grants to projects. It is calculated on all circuits on their CMTF account balance as at 31st Aug in previous accounting year. It is a sliding scale from 2.5% to 7.5%

Account Name	General	CMTF	Desig	Res	24/25	23/24
District Advance Fund						
District Advance Fund		3,002			3,002	2,579

18. Transfers/Adjustments

Money from property sales is received into the Circuit Model Trust Fund.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Transfers						
Transfers between funds	(31,890)	25,715	6,263	(88)		

19. Gains & Losses

Investments are shown at market value

Account Name	General	CMTF	Desig	Res	24/25	23/24
Gains and Losses						
Gain/loss on sale of Fixed Assets		320,100			320,100	100,000
Gain/loss on Revaluation of Investments	2,381	196			2,578	21,022
Total	**2,381**	**320,296**			**322,678**	**121,022**

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20. Debtors & Prepayments

All sums shown as debtors in 23/24 were received in the following year apart from the provisions for bad debts. All sums paid in advance at 24/25 were for activities in 25/26.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Debtors & Prepayments						
Stipends	14,502				14,502	17,065
Insurances			6,213		6,213	
Assessments	1,277				1,277	
Lettings			5,994		5,994	
Cottingley						6,001
Rental Arrears						17,652
Provision for Bad Debts						(23,653)
Total	**15,779**		**12,207**		**27,986**	**17,065**

21. Creditors & Accruals

All sums accrued in 24/25 will be paid in 25/26 unless indicated.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Creditors & Accruals						
Creditors & Accruals						
Church Assessments	(79,371)				(79,371)	(86,989)
Audit Fee	(16,000)				(16,000)	(17,220)
Total Creditors & Accruals	**(95,371)**				**(95,371)**	**(104,209)**
Grants agreed - not yet paid						
Grants agreed < 1 year	(30,000)				(30,000)	(30,000)
Grants agreed > 1 year						
Grants agreed > 1 year	(40,000)				(40,000)	(70,000)
Total Grants agreed > 1 year	**(40,000)**				**(40,000)**	**(70,000)**
Total Grants	**(70,000)**				**(70,000)**	**(100,000)**
Total	**(165,371)**				**(165,371)**	**(204,209)**

22. How funds are held

Monetary Balances held at the CFB and at CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitrary but where possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund are held by TMCP in the Trustees Interest Fund and interest is credited to the account regularly (along with dividends from the Equity funds shown in investments above).

Docusign Envelope ID: AE14B3DE-3B2F-45AF-B22A-06C6CF60507F

Account Name	General	CMTF	Desig	Res	24/25	23/24
How cash is held						
TMCP accounts						
Circuit Model Trust Fund (Tif)		12,685			12,685	3,646
General Purposes Wesley Road LEP	619				619	619
F&O Waters Fund (Tif)				2,010	2,010	2,010
Var - Ex Cookridge (Tif)	955,753				955,753	
Total TMCP accounts	**956,373**	**12,685**		**2,010**	**971,068**	**6,276**
CFB	888,911		130,580	131	1,019,621	612,123
Cash	440				440	253
CAF Main Account	56,282				56,282	61,630
CAF Debit card account	1,613				1,613	672
Total	**1,903,618**	**12,685**	**130,580**	**2,141**	**2,049,024**	**680,955**

23. Payments to Trustees

Expense payments primarily relate to reimbursement for local preaching or travel costs apart from staff costs. 4 trustees were paid preaching expenses compared to 11 in the previous year.
8 people received a salary or stipend compared to 7 last year.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Payments to Trustees						
Stipends & salaries (less charges)	263,568				263,568	253,554
Preaching Expenses - Trustees	1,337				1,337	1,626
Total	**264,905**				**264,905**	**255,180**

24. Audit Fees

Payments made or accrued for the cost of the audit of the current year's accounts

Account Name	General	CMTF	Desig	Res	24/25	23/24
Audit Fees						
Audit & Accountancy fees	17,056				17,056	16,000
Total	**17,056**				**17,056**	**16,000**

25. Collected and passed to others

The Circuit acted as Agent either in the collection or facilitation of the monies below and they do not form part of the Circuit's accounts. Related party transaction has been paid on and logged as received directly from the church.

Docusign Envelope ID: AE14B3DE-3B2F-45AF-B22A-06C6CF60507F

Account Name	General	CMTF	Desig	Res	24/25	23/24
Collected and passed to others						
Payments received - church salaries					67,252	58,178
Payments made - church salaries					(67,252)	(58,178)
Subtotal						
Payments received for others					11,624	30,326
Payments made for others					(11,624)	(30,326)
Subtotal						
Connexional Funds received					5,802	
Connexional Funds passed on					(5,802)	
Subtotal						

26. Property & Investments

The circuit owns 6 manses: 1in occupied by a district employee and 1 is unoccupied awaiting a new minister. 5 church buildings are in circuit trusteeship. These are shown at valuation at time of transfer into the accounts.

Connexional levies are charged on any sale after £20k (20% on the remainder of the first £100k and 40% on the rest are taken unless funds are for a replacement project). TMCP is the legal owner and custodian trustee of all methodist church property. Equities are regarded as medium or long term investments.

Account Name	General	CMTF	Desig	Res	24/25	23/24
Property & Investments						
Manses	1,700,606				1,700,606	2,000,606
Churches	1,590,000				1,590,000	990,000
Investments	138,479	106,586			245,065	242,487
Total Fixed Assets	**3,429,085**	**106,586**			**3,535,671**	**3,233,093**

27. Cashflow from Operating Activities

Cashflow from Operating Activities

	24/25	23/24
Net cash provided by (used in) operating activities		
Net Income	1,720,408	(49,834)
Income from investments	(48,843)	(26,004)
Income from lettings		
Fixed Asset Investment donations		
Loss/(gain) on investment assets	(2,578)	(21,022)
Gain on sale of fixed assets	(320,100)	(100,000)
Provisions	(2,001)	23,653
Property received into Circuit Control	(850,000)	
Increase/(decrease) in debtors	(8,921)	(17,940)
Increase/(decrease) in creditors	(38,839)	30,899
Net cash provided by (used in) operating activities	**449,127**	**(160,249)**

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28. Fund Movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers/ Adjustments	Closing Balance	Purpose of the funds
Detailed analysis of individual fund movements						
1. General	392,472	1,337,756	(494,310)	518,110	1,754,027	General operations
2. General Investments	136,097	-	-	2,381	138,479	General operations
3. General Property	2,990,606	850,000	-	(550,000)	3,290,606	Value of property
4. CMTF	3,646	11,423	(348,198)	345,815	12,685	property sales/investment income, use per CPD
5. CMFT Investments	106,390	-	-	196	106,586	
6. Churches under Circuit Trusteeship (Designated)	95,682	91,478	(50,636)	6,263	142,787	Closed church income to support assets inherited
Subtotal	**3,724,893**	**2,290,656**	**(893,145)**	**322,765**	**5,445,170**	
7.TMCP Waters Fund **(Restricted)**	2,010	94	(7)	(88)	2,010	Children's participation in music and worship
8. Benevolence Funds (**Restricted)**	-	151	(21)	-	131	Fund for the relief of poverty
Subtotal	**2,010**	**245**	**(27)**	**(88)**	**2,141**	
Total	**3,726,903**	**2,290,901**	**(893,172)**	**322,678**	**5,447,311**	

29. Property & Investments The circuit owns 6 residential properties and 5 churches. *Land/building split estimated at 60/40

	Residential Land*	Other Land*	Manses & Churches	Investment property	24/25 Total
Tangible Fixed Assets					
Bal B/fwds	1,200,364	594,000	1,076,242	120,000	2,990,606
Additions		510,000	340,000		850,000
Revaluation					-
disposals	(180,000)	(150,000)	(100,000)	(120,000)	(550,000)
Transfers					-
Balance C/Forward	**1,020,364**	**954,000**	**1,316,242**	**-**	**3,290,606**
Net Book Value					
Bal B/fwds	1,200,364	594,000	1,076,242	120,000	2,990,606
Balance C/Forward	**1,020,364**	**954,000**	**1,316,242**	**-**	**3,290,606**

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30. Investments

	Bal B/fwds	Additions	Revaluation	Transfers	24/25 Total
Investments					
Investments	**242,487**		**2,578**		**245,065**

31. Related Party Transactions

Related party transactions (RP)

This year

Name of related party	Relationship	Income	Payments	Received & passed on	Description
Methodist Church Fund	National Church Fund		74,652		Circuit Assessment
Methodist District	Yorkshire - West District Funds		16,548		Circuit Assessment
Church assessments	Local churches in circuit	345,775			Church Assessment
Mission in Britain Fund	Methodist Charity			755	
Fund for Support of Presbyters & Deacons	Methodist Charity			901	
Fund for Property	Methodist Charity			945	
World Mission Fund (inc JMA)	Methodist Charity			2,125	
World Mission Fund (Easter Offering)	Methodist Charity			806	
Methodist Fund for Training	Methodist Charity			195	
Methodists Ministers' Housing	Methodist Charity			75	
Total		**345,775**	**91,200**	**5,802**	

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Related Party Transactions

Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

The following Ministers received the basic stipend of £31,020 (2024 - £29,040): plus pension contributions of £6204 (2024 – £7,812). Pension contributions were reduced in 24/25 due to a return to the surplus position of the fund.

- Rev J Lightowler, Rev P Brazier, Rev M Onyett, Rev R Ward, Deacon G Austin-Bride

All were provided with living accommodation as required by the church's standing orders and the total ministerial travel and expense claims are detailed in note 11

In addition to the basic stipend the following Connexionally agreed additional allowances were paid:

- Revd J Lightowler Superintendent Minister's allowance, 10% of stipend = £3,102 (2024 - £2,904).
- An annual allowance is also paid to each minister in order to purchase or maintain a computer for ministry of £207 (2024 - £194)

Rev K Hunt worked on a "house for duty" basis, receiving no stipend but was provided with the same living accommodation outlined above and travel and preaching expenses which totalled £318. This arrangement ended in December 2024.

Local preachers

Five local preachers/supernumerary ministers who are also trustees of the Circuit Meeting were paid preaching fees amounting to £1,337 in total (2024 – eleven preachers were paid £1,626).

Other payments

During the year no other Trustees claimed travel expenses (other than those paid a salary or stipend) (2024 – £0).

In 24/25 three Trustees were employed by the circuit.

Miss H C Boocock is employed as a Circuit Administrator. Her total remuneration, including pension contributions in the year was £20,804. (2024 - £19,591).

Mrs A E Hartley is employed as a Circuit Administrator. Her total renumeration including pension contributions in the year was £27,738 plus travel expenses of £28. (2024 - £26,120).

Mr P Metcalfe is employed as a property caretaker since May 25. His total renumeration in the year was £2,427

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32. Subsequent Events

Sales

Following the year end, the circuit accepted offers on both the Woodside and Cookridge churches totalling £1,851,000. The sales processes are at the early stages with heads of terms just being drafted.

Purchases

Leeds South & West Circuit has received back from Connexion the levy of £168,110 from the previous disposal of a manse. We have paid a deposit on a replacement manse with a market value of £545,000. Because we expect to complete well within 5 years (which is the length of time connexional rules allow for a previous levy to be returned for reinvestment in a replacement manse), the above levy is being used towards this purchase.

Leeds South & West Circuit
DECLARATIONS

Treasurer

I confirm that these accrual-based accounts for the year ended 31st Aug 2025 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	Helen Boocock	Date	16/3/26
Name of Treasurer	Miss H C Boocock		
Address	22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX		

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2025 were presented to the Circuit Meeting at its meeting on

16 Mar 2026

and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	Rev Jo Lightowler
Date	19/3/26

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Leeds South & West Methodist Circuit

Appendices

A. Trustees of the Charity

B. Reserves Policy

C. Last year's SOFA and Balance sheet

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Appendix A

S.O. 510 (i) **Circuit Ministers and Supernumeraries**

Revd Jo Lightowler	Revd Mo Onyett	Revd Rach Ward
Revd Pete Brazier	Deacon Guy Austin-Bride ⃠	
Revd Madeline Andrews	Revd Peter Reasbeck	Revd Keith Hunt

Circuit Stewards

Miss Anne Jackson	Miss Audrey Wilks	Mrs Janet Taylor
Mr Stuart Westerman	Mr Peter Cordwell	Mr Edmund Linfield ⃠
Mr Philip Maud	Mrs Elizabeth Smith	Dr Rob Moore

S.O. 510 (ii) **Residing in the Circuit**

Revd David Goodall ⃠ Revd Tim Nicholls

S.O. 510 (iv) **Lay employees**

Miss Cathy Boocock (Treasurer)
Mrs Erica Hartley (CM Sec) (& **S.O. 510 v**)

S.O. 510 (vi) Mrs Janet Taylor (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders

From each church, 1 church steward 1 church treasurer, 1 church rep or Where the presence of the senior steward, treasurer and one other representative does not provide three representatives to the Circuit Meeting from the local church (e.g. where the role of treasurer is fulfilled by circuit provision, or where the treasurer is also senior steward), additional representatives to bring the local church representatives to a maximum of three may be appointed.

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Michelle Rock	Miss Cathy Boocock*	Vacant
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Paul Metcalfe	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	Mrs Jean Gosling
Farsley	Mrs Linda Kellett	Miss Cathy Boocock*	Mr John Procter
The Grove	Mrs Carol Hoyle	Mr Paul Thompson	Mrs Ann Bailey
Headingley	Dr Stephen Humphris	Prof Gordon Andrews	vacant
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hyde Park	Mr Sean Kelly	Mr Simon Brocksom	Mrs Sharon Brocksom
New Whingate	Mr Brian Draper	Mr Keith Harrison	Mrs Glynis Clarke
Rodley	Mr John Uren	Mr Brian Thornton	vacant
St Andrew's, Beeston	Mrs Elizabeth Smith*	Mr John Goacher	Mr John Strickland
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Cathy Boocock*	Mrs Carol Simpson
St John's	Mrs Susan Hogarth	vacant	Mr Emmanuel Oikelome
St Mark's	Mrs Margaret Tate	Mrs Helen Paine+⃠	Miss Sophie Lockwood
Trinity, Bramley	Mrs Janet Taylor*	Mrs Frances Wood	Mr David Wood

* Duplication of trustee ⃠Non-voting Trustee +Representative in lieu of Treasurer

S.O. 510 (ix) **to be reviewed annually**

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

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Leeds South & West Methodist Circuit

Appendix B

RESERVES POLICY of **Leeds South & West Methodist Circuit**

(*Church Council☐/Circuit Meeting✓/District☐)

1. **Unrestricted** Funds held at Y/E 31/08/2025 (includes Circuit Model Trust Funds and excludes Property	£ 1,892,506 Gen (inc Equities) £ 142,787 Designated £ 119,271 CMTF **£ 2,154,565** Total

2. **Restricted** Funds held	£ 2,141

3. **Endowment** Funds held	£ nil

4. **Reserves policy for General Funds and CMTF**

Aims

(1) To secure and sustain the Circuit's viability and future
(2) To carry out its mission strategy
(3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

a) The ministerial oversight and pastoral care of 15 churches, including 3 local ecumenical partnerships
b) The support of a staff team of 4 Ministers, and 3 part time lay staff responsible for admin, finance & property.
c) The maintenance and improvement of 6 manses
d) Mission Activities
e) Property improvements and sustainability plans.
f) Training and development of our people
g) Financial provision for churches in difficulties
h) Redundant churches and active community buildings maintenance

Financial Plans

General Accounts (includes legacy)	£ 1,892,506
Church Buildings under Circuit responsibility	£ 142,787
Circuit Model Trust Funds	£ 119.271
Unrestricted Funds Total	£ 2,154,564 (plus Building Assets)

The total free reserves of the Circuit are £2.154.564

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.
The Circuit Assessment is reviewed annually and aims to covers the cost of our permanent staff.
We also make provision for our property maintenance programme by:

- Designating £3,500 per annum on average to maintain each manse within the assessment
- A further £30,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

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We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £250,000.
Circuit Model Trust (unrestricted fund) £119,271 this fund is derived mainly from the sales of Chapels and manses and is used to support the needs of the circuit, along with General Fund, as outlined in the totals below.

Funds have also been set aside to support the additional church buildings which have passed to circuit control and to help societies as they close or merge together.

In summary, the Circuit has agreed the following designations to our finances across both the General, Designated & CMTF funds.

£	250,000	6 month's Expenditure
£	30,000	Property Maintenance plan
£	60,000	Church Contingency fund for emergencies, assessment non-payment
£	142,787	To support properties passed to circuit trusteeship.
£	10,000	Training, Resources and youthwork
£	21,000	statutory redundancy costs in case of emergency
£	243,857	Grants support to churches and circuit mission plans, building improvements, staffing or eco projects. The balance not allocated will be retained to provide income for this or used in the general budget as needed in line with the agreed investment plan.
£	120,000	to meet the assessment deficit in the current year
£	955,754	Legacy received – to be invested for income for Circuit/church projects outlined above.
£	321,166	reserved for replacement manse (£168,110 also held by Connexion that can be claimed)
£	2,154,564	(total of General, Designated and Model Trust)

Amounts already recognised in the circuit accounts and provisions made outside of this policy
£70,000 for Grants to Churches/Charities already agreed but not yet paid.

As redundant property is sold, the funds will be used in accordance with the Circuit Investment document to invest in our remaining church and circuit mission and maintenance plans and general budget needs.

Benevolence Policy
The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above and would come from our crisis budget (Gen/Model Trust) unless restricted funds are held which will be used first.

5. **Policy for Restricted Funds**

£2,010 for youth work, with an emphasis on helping children participate in music and worship.
£131 Benevolence funds inherited from a closed church and will form part of the benevolence policy.

6. **Terms relating to Endowment Funds held**

None held

This Reserves Policy has been approved by **Leeds South & West Methodist Circuit**

(*Church Council☐/ **Circuit Meeting**✓ /District☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature Helen Boocock	Signature

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Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2024

Appendix C

	No.	General	Property	CMTF	Total Designated	Restricted Fund	23/24	22/23
Income								
Donations & Legacies	4	175		-			175	343
Charitable Activities	5							-
Assessments from Churches	a	367,623					367,623	392,314
Other Charitable Activities	b	80,446			4,914		85,360	1,152,891
Other Trading Activities								-
Income from Lettings	6	-			22,502		22,502	-
Investments	7	23,228		2,676	-	100	26,004	17,969
Total Income		471,472	-	2,676	27,416	100	501,664	1,563,517
Expenditure								
Stipends, Sals, NIC, Pensions	8	255,114					255,114	266,076
District Assessment	9	16,924					16,924	14,255
Methodist Church Fund	10	72,344					72,344	72,309
Telephone & Travel	11	6,356					6,356	4,781
Insurance & Utility costs	12	27,176					27,176	28,281
Maintenance on Manses	13	12,450					12,450	24,124
Churches under circuit trusteeship	14	-			43,739		43,739	35,655
Provision for bad & doubtful debts	15	23,653					23,653	-
Other Outgoings	16	48,295		120,901	-	-	169,195	36,343
Grants and Donations	17	42,990		-			42,990	76,000
District Advance Fund	18			2,579	-		2,579	2,919
Total Charitable expenditure		505,301	-	123,480	43,739	-	672,520	560,744
Net Income/Exp before gain/loss		- 33,829	-	-120,804	- 16,323	100	- 170,857	1,002,772
Transfers between Funds	19	228,976	- 350,000	121,613	-	- 590	-	-
		195,147	- 350,000	810	- 16,323	- 490	- 170,857	1,002,772
Gain/Loss on sale of fixed assets	20		100,000		-		100,000	-
Gain/Loss on investment assets	20	13,382		7,640			21,022	- 7,837
Net movement in Funds		208,529	- 250,000	8,450	- 16,323	- 490	- 49,834	994,935
Balances brought forward		320,040	3,240,606	101,587	112,005	2,500	3,776,738	2,781,802
TOTAL Funds carried forward		528,569	2,990,606	110,036	95,682	2,010	3,726,903	3,776,738
Monies received for others	29						88,504	139,425
Monies passed on to others							88,504	139,425
							-	-

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Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2024

Appendix C

		Unrestricted					
		General	CMTF	Designated	Restricted	23/24	22/23
	Fixed Assests					£	£
	Circuit Manses & Equipment	1,880,606				1,880,606	2,157,118
	Churches	990,000				990,000	990,000
	Investment Properties	120,000				120,000	93,488
	Investments TMCP	136,097	106,390			242,487	248,466
21	***Total fixed assets***	**3,126,703**	**106,390**	**-**	**-**	**3,233,093**	**3,489,072**
	Current Assets						
22	Debtors & Prepayments	17,065				17,065	22,778
26	Trustee for Methodist Purposes	619	3,646		2,010	6,276	5,371
	Central Finance Board	516,441		95,682		612,123	377,817
	Cash at bank and in hand	62,556				62,556	55,010
	Total current assets	**596,681**	**3,646**	**95,682**	**2,010**	**698,019**	**460,976**
23	Creditors (due under 1 year)	104,209				104,209	83,310
24	Grants agreed <1 Year	30,000				30,000	20,000
	Net current assets/liabilities	462,472	3,646	95,682	2,010	563,810	357,666
	Total assets less current liabilities	**3,589,175**	**110,036**	**95,682**	**2,010**	**3,796,903**	**3,846,738**
	Creditors and Accruals > 1 year					-	-
25	Grants agreed >1 Year	70,000				70,000	70,000
	Net assets	**3,519,175**	**110,036**	**95,682**	**2,010**	**3,726,903**	**3,776,738**
	Funds of the Circuit						
	General Fund (unrestricted)	3,519,175				3,519,175	3,560,646
	Circuit Model Trust Fund (Unrestricted)		110,036			110,036	101,587
	Designated Funds (Unrestricted)			95,682		95,682	112,005
	Total Unrestricted Funds					**3,724,893**	**3,774,238**
	Restricted Funds				2,010	2,010	2,500
	Total Funds	**3,519,175**	**110,036**	**95,682**	**2,010**	**3,726,903**	**3,776,738**

Accounts approved by trustees at Circuit meeting dated 13/3/25

Signed: Helen Boocock

Trustee

LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales - Charity number 1129529

Accounts

Docusign Envelope ID: 6A8ADFDE-A168-4015-AB23-F68DE5437A81

Leeds South & West Methodist Circuit

Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2023/24

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Leeds South & West Circuit

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st Aug 2024

Introduction

The circuit exists to support churches in their current worship, mission, and service through the centralised provision of ordained staff (& their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles function as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and offer strategic ideas and plans for shaping the church for the future.

Aims and organisation

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the 'Our Calling' document available from

www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2023/24 was a year of planning. Churches continued to deliver more work in their communities than their size and demographics might suggest and shared patterns of working across the circuit have helped sustain some of these services.

Churches still offer significant opportunities to explore faith and attend worship as well as acting as central hubs for foodbank collection and/or distribution, providing resources for two charity shops, offering warm spaces and being places for community use. Some have begun collaborating with Leeds Citizen in actively campaigning to improve their local neighbourhoods. Church services, bible study, toddler groups, children's work, youth organisations, knit and natter communities, Live at Home schemes, baptisms, weddings, funerals, pastoral care, coffee mornings and community lunches are further examples of our work which benefits our communities. Worship continued face to face, online and by post. The circuit engages with people regularly through its website, Facebook, YouTube and Zoom accounts in creative ways to reach as many as possible.

Due to the central provision of some resources, the team can support churches in accessing skills not available locally, benefitting from economies of scale and enabling participation in events which they could not provide themselves. Examples include shared staffing, IT, finance, admin, and training. Ordained staff continued to spend considerable time with the wider community through the provision of pastoral care, as well as delivering funeral and bereavement support. Demand for weddings and baptisms also grew.

Our children's and families' development worker retired, and we did not replace this role as we wanted to continue the widescale review of our work first. However, this did lead to a re-organisation of work across the area and ceasing of some children's provision. The admin team continues to work flexibly, offering advice and help regarding finance, governance, and administrative matters. Demand for their time only continues to grow and a new partnership model of working together with churches was piloted.

Work continued reviewing our policies for better sharing and targeting of our resources across the area, considering our future needs and sustainable ways of being church. Churches will be asked to review

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their own situations during the coming year in light of the work already undertaken. The Hunslet society ceased to meet but the community work continues in their building at this point. The transfer of property to circuit trusteeship will be from 1st Sept 24. Morale in the team remains high and we are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations.

Finance Summary

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches £367,623 (78% of general cash income). £76,286 (16%) was a one-off refund of donations made to the Methodist Pension Reserve Fund which has now been de-risked and restructured. Conference agreed to refund the earlier appeal for funds. As we had previously refunded churches, these funds will restore circuit balances held. The remaining general income is received from donation, occasional church payments and investments (6%). Some balances were received from closed churches which has been designated separately to support these closed buildings as their futures are determined.

Expenditure trends

Stipend pay levels increase each financial year in line with Conference approved amounts. The circuit also applies the living wage percentage increase to its lay employees in line with District recommendations. 55% of general cash expenses were used to pay our people and associated costs (£255,114). 19% represented the circuit's contributions to the district and connexional budgets (£89,268). This is used to fund the work of the wider methodist church. Other admin and governance requirements totalled £32,584 (7%). £45,982 (10%) includes the upkeep of our minister residences and associated running costs and expenses. Grants, and payments to support churches and mission totalled £42,990 (9%).

£43,739 of designated funds were spent on dealing with closing properties, particularly utilities, insurance and legal needs. When a building is sold, the Methodist Connexion takes a levy after the first £20,000 (20% on the remainder of the first £100k and 40% on the rest unless funds are for a replacement project). We sold a manse during this year and the levy was £112,926, plus legal costs of £7,685.

Fund balances

At the year end, the net current assets of the circuit totalled £563,810. This has rebounded due to the pension reserve refund and house sale. The Trustees note that this is more than sufficient to cover the general expenditure of the charity for around 1.2 years.

Plans for 24/25

Plans for a wholesale review of how our resources, people, and finance, are targeted towards more sustainable models are progressing, along with our mission plans. Local churches will also be reviewing their direction of travel and asked to assess how they best serve the needs of their people. Churches will continue to work more closely together, and the closure of 2 societies is already known and sale of buildings are likely to feature as we reshape to meet the current needs of our communities. Such reshaping is likely to bring challenges to our income stream but the capital from building sales will assist in such transitions. However, this will affect both our staffing needs and affordability. Our Children and Families worker retired in August 2023 and will not be replaced at this time. Climate change needs and rising energy costs are also continuing to be concerns and work to change to more sustainable systems are being explored and implemented.

A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year

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Governance

Basis of preparation and legal framework

The annual report and accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Full Name of Charity:	Leeds South & West Methodist Circuit
Registration Charity Number:	1129529
Date of registration:	2009

Charity in present form from 2015/16
(It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009)

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

A Trustee List is attached as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers

Rev Jo Lightowler (Superintendent),
Rev Pete Brazier, Rev Keith Hunt (non-Stipendiary), Rev Mo Onyett, Rev Rach Ward, Deacon Guy Austin-Bride

Circuit Stewards (Lay Volunteers)

Miss Anne Jackson (Senior), Mrs Kirsty Butler, Mr Peter Cordwell, Prof Edmund Linfield, Mr Phil Maud, Dr Rob Moore, Mrs Elizabeth Smith, Mr Stuart Westerman, Miss Audrey Wilks,

Administrators

Mrs Erica Hartley & Miss Helen Boocock

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Auditors:	Azets Audit Services Carlton House, Grammar School St, Bradford BD1 4NS
Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes

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Aims and Organisation

The Charity's objective is to act as a resource provider within the area around South & West Leeds for 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 discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

- Worshipping God through prayer, song and other acts of worship including the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike
- The teaching of Christianity through sermons, courses, and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Working with local groups to improve and benefit the communities in which we live
- Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). All Governance Documents can be found online at the Methodist Church of Great Britain Website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee, and the Circuit Meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is made available to all new Circuit meeting members as induction to their role as trustees as well as the current charity commission publication.

Related Parties

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit.

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Churches within Leeds South & West Circuit

Adel Methodist Church
Beeston Hill UFC (LEP)
Central Methodist Church
Cookridge Methodist Church
The Church in Farsley (LEP)
The Grove Methodist Church
Headingley Methodist Church
Highfield Methodist Church
Hunslet Methodist Church
Hyde Park Methodist Church
New Whingate Methodist Church
The Church In Rodley (LEP)
St Andrew's Methodist Church, Beeston
St Andrew's Methodist Church, Pudsey
St John's Methodist Church
St Mark's Methodist Church
Trinity Bramley Methodist Church

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Risk Management

The major risks have been identified and recorded. There is a regular annual review process undertaken.

Income and Expenditure is being monitored and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves. There is also a crisis contingency amount included within the reserves policy.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people, and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Leeds South & West Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches.

The Leeds South & West Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is attached at the end of this document. We confirm that it is sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Policies

The following additional policies have been formally adopted by the trustees and continue to be reviewed

Disciplinary & Dismissal Procedure	Equality Diversity Inclusion	Conflicts Of Interest
Safeguarding Policy	Grievance Procedure	Flexible & Hybrid Working
Health & safety	Redancy	Finance Framework
Lone Workers	Photography and recording	Survivors of abuse
Social Media	Working at Heights	Antibullying
Lay Staff Training and Pay policy	Anti bribery & Whistleblowing	

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Leeds South & West Methodist Circuit

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS SOUTH & WEST METHODIST CIRCUIT

Opinion

We have audited the financial statements of Leeds South & West Methodist Circuit (the 'Charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors responsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Leeds South & West Methodist Circuit

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS SOUTH & WEST CIRCUIT

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Colin Whitehead
9FD5583B75B8478...

Colin Whitehead
Senior Statutory Auditor
For and behalf of Azets Audit Services Ltd

Date: 24 January 2025 | 15:20 GMT

Chartered Accountants
Statutory Auditor

Carlton House

Grammar School Street
Bradford

BD1 4NS

Azets Audit Services is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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Leeds South & West Methodist Circuit

2023/24

Leeds South & West Methodist Circuit Accounts For the year ended 31st Aug 2024 (Accruals Basis)

Charity Number 1129529

District: Yorkshire West 27

Circuit: Leeds South & West 01

Ministers
Rev Jo Lightowler (Superintendent)
Rev P Brazier, Rev K Hunt (non-stipendiary), Rev M Onyett, Rev R Ward, Deacon G Austin-Bride

Lay Employees
Mrs A E Hartley, Miss H C Boocock

Stewards
Miss V A Jackson (Senior), Mrs K Butler, Mr P Cordwell, Prof E Linfield,
Mr P Maud, Dr R Moore, Mrs E Smith, Mr S Westerman, Miss A Wilks

Treasurer
Miss H C Boocock

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Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2024

	No.	General	Property	CMTF	Total Designated	Restricted Fund	23/24	22/23
Income								
Donations & Legacies	4	175		-			175	343
Charitable Activities	5							-
Assessments from Churches	a	367,623					367,623	392,314
Other Charitable Activities	b	80,446			4,914		85,360	1,152,891
Other Trading Activities								-
Income from Lettings	6	-			22,502		22,502	-
Investments	7	23,228		2,676	-	100	26,004	17,969
Total Income		471,472	-	2,676	27,416	100	501,664	1,563,517
Expenditure								
Stipends, Sals, NIC, Pensions	8	255,114					255,114	266,076
District Assessment	9	16,924					16,924	14,255
Methodist Church Fund	10	72,344					72,344	72,309
Telephone & Travel	11	6,356					6,356	4,781
Insurance & Utility costs	12	27,176					27,176	28,281
Maintenance on Manses	13	12,450					12,450	24,124
Churches under circuit trusteeship	14	-			43,739		43,739	35,655
Provision for bad & doubtful debts	15	23,653					23,653	-
Other Outgoings	16	48,295		120,901	-	-	169,195	36,343
Grants and Donations	17	42,990		-			42,990	76,000
District Advance Fund	18			2,579	-		2,579	2,919
Total Charitable expenditure		505,301	-	123,480	43,739	-	672,520	560,744
Net Income/Exp before gain/loss		- 33,829	-	-120,804	- 16,323	100	- 170,857	1,002,772
Transfers between Funds	19	228,976	- 350,000	121,613	-	- 590	-	-
		195,147	- 350,000	810	- 16,323	- 490	- 170,857	1,002,772
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							-	-

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Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2024

		Unrestricted					
		General	CMTF	Designated	Restricted	23/24	22/23
	Fixed Assests					£	£
	Circuit Manses & Equipment	1,880,606				1,880,606	2,157,118
	Churches	990,000				990,000	990,000
	Investment Properties	120,000				120,000	93,488
	Investments TMCP	136,097	106,390			242,487	248,466
21	***Total fixed assets***	**3,126,703**	**106,390**	**-**	**-**	**3,233,093**	**3,489,072**
	2,990,606						
	Current Assets						
22	Debtors & Prepayments	17,065				17,065	22,778
26	Trustee for Methodist Purposes	619	3,646		2,010	6,276	5,371
	Central Finance Board	516,441		95,682		612,123	377,817
	Cash at bank and in hand	62,556				62,556	55,010
	Total current assets	**596,681**	**3,646**	**95,682**	**2,010**	**698,019**	**460,976**
23	Creditors (due under 1 year)	104,209				104,209	83,310
24	Grants agreed <1 Year	30,000				30,000	20,000
	Net current assets/liabilities	462,472	3,646	95,682	2,010	563,810	357,666
	Total assets less current liabilities	**3,589,175**	**110,036**	**95,682**	**2,010**	**3,796,903**	**3,846,738**
	Creditors and Accruals > 1 year					-	-
25	Grants agreed >1 Year	70,000				70,000	70,000
	Net assets	**3,519,175**	**110,036**	**95,682**	**2,010**	**3,726,903**	**3,776,738**
	Funds of the Circuit						
	General Fund (unrestricted)	3,519,175				3,519,175	3,560,646
	Circuit Model Trust Fund (Unrestricted)		110,036			110,036	101,587
	Designated Funds (Unrestricted)			95,682		95,682	112,005
	Total Unrestricted Funds					**3,724,893**	**3,774,238**
	Restricted Funds				2,010	2,010	2,500
	Total Funds	**3,519,175**	**110,036**	**95,682**	**2,010**	**3,726,903**	**3,776,738**

Accounts approved by trustees at Circuit meeting dated 13/3/25

Signed: Helen Boocock

Trustee

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Leeds South & West Methodist Circuit

Statement of Cash Flows for the Year Ended 31st Aug 2024

Note		23/24	22/23
	Cash flows from operating activities:		
34	Net cash provided by (used in) operating activities	- 160,249	- 138,636
	Cash flows from investing activities:		
	Dividends and interest income from Investments	26,004	17,969
	Proceeds from sale of investments	27,001	
	Income from Lettings		
	Sale of fixed assets	350,000	
	Net cash provided by (used in) investing activities	403,005	17,969
	Change in cash and cash equivalents in the year	242,757	- 120,667
	Cash and cash equivalents at the beginning of the year	438,198	558,865
	Cash and cash equivalents at the end of the year	680,955	438,198
	Cash and cash equivalent include:		
	Short term investments	618,399	383,188
	Cash at bank	62,556	55,010
26	**Total cash and cash equivalents**	680,955	438,198

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Leeds South & West Methodist Circuit 27/01

Notes to the Accounts

1 Basis of accounting and accounting policies

a) **Accounting Standard**

The accounts have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

b) Public Benefit Entity

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable, and complete. Where estimates are used these are based on experience, research, and judgment. The accounts are expressed in £Sterling, rounded to the nearest pound.

e) True and fair override

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

f) Going Concern

Based on the monetary assets and human resources available at the end of the year, the trustees believe that the Circuit is a going concern

g) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements.

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h) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.
Individual amounts categorised as 'Other income' in the SOFA will be shown separately if they are considered material.

The Circuit acts as Agent in three matters

- the collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist church – 'Connexional Funds'
- the administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.
- the administration (payment and reimbursement) of church employee wages.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.

i) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

j) Grants & fixed term appointments

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant or when the Circuit accepts that there is a legal or operational obligation to make the payment if it subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

k) VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

l) Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial.

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From time to time the Circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees of the property. At that time, the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

m) Monetary investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

n) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified within the accounts.

o) Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

p) Methodist Connexional Funds

The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit acts as Agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.

q) Funds

The trustees have adopted a policy for all unrestricted reserves which is included as Appendix B. The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower specified purpose. Designated funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment funds. Details of material funds are disclosed in the accounts, and each may be represented by more than just cash.

r) Minister's Manse Costs

The Circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The

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circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in -kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

s) **Subsequent Events**

Events after the reporting period: An event, which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorised for issue.

Adjusting event: An event after the reporting period that provides further evidence of conditions that existed at the end of the reporting period, including an event that indicates that the going concern assumption in relation to the whole or part of the enterprise is not appropriate.

Non-adjusting event: An event after the reporting period that is indicative of a condition that arose after the end of the reporting period.

2 Glossary of Terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities.

Church: a group of members from twelve to more than three hundred

Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or local Churches.

CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of Circuit Trustees responsible for the day-to-day administration and policy formulation of the Circuit. The CLT comprises the Presbyters and Deacons stationed within the Circuit, The Circuit Stewards, including a finance steward and the Lay employees

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office in London, all Methodist Districts, Circuit and Churches in Great Britain

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

Deacon: A Deacon is an ordained role within the Methodist Church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacons exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the Circuit on accepted commercial employment terms.

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LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from Partnership to partnership.

MMPS: Methodist Ministers' Pension Scheme

Pensions Trust: The organisation through which the Circuit arranges a pension scheme for its lay employees.

Presbyters (including Superintendent): Probationer or Ordained Methodist Minister who have pastoral and administrative responsibility for the Churches within a Circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral church of a designated set of churches. The Superintendent carries the additional responsibility for overseeing the running of the Circuit.

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

Stipend: A regular fixed sum paid to ordained staff in lieu of a Salary. It is taxed in the same way a salary would be treated.

TMCP: Trustees of Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Restatement of previous year's figures

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 [Not Section 1A] and the Charities SORP FRS 102 the statement of comparative items was required. Restatement has not been necessary, and a reconciliation of opening balances is also therefore not required. A copy of the previous year's SOFA and Balance sheet is included at Appendix C for clarity.

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Leeds South & West Methodist Circuit 27/01

Year ended 31 August 2024 Notes to the Accounts

4) Donations & Legacies

No legacies received. Donations received towards postal costs and circuit resources provided

Donations & Legacies	General	CMTF	Desig	23/24 Total	22/23
Collections & Donations	175			175	343
Total	**175**	**-**	**-**	**175**	**343**

5) Charitable Activities

In 2023/24 the circuit had 17 churches. Each is assessed for a contribution to meet the overall net costs of the circuit. Known income from other sources is taken into account. The circuit continues to reassess contributions by membership and relative financial strength, in order to share the costs as fairly as possible. The plan also allows for savings to be used to help manage change. 2 churches are earmarked for transfer to Circuit trusteeship in 24/25 and the budget has taken this into account.

a) Assessments from Churches

Assessments from Churches	General	CMTF	Desig	23/24 Total	22/23
Adel	13,333			13,333	13,333
Beeston Hill	14,631			14,631	14,121
Central	11,247			11,247	11,126
Cookridge	35,652			35,652	35,652
Farsley	14,744			14,744	14,398
The Grove	58,503			58,503	57,469
Headingley	32,452			32,452	31,691
Highfield	14,584			14,584	14,242
Hunslet	20,225			20,225	19,751
Hyde Park	13,062			13,062	13,062
Rodley	3,620			3,620	3,620
St Andrew's, Beeston	23,269			23,269	22,724
St Andrew's, Pudsey	32,000			32,000	40,794
St John's	7,693			7,693	7,513
St Mark's	14,862			14,862	14,514
Trinity, Bramley	37,745			37,745	36,860
New Whingate	20,000			20,000	16,960
Wesley Road	-			-	5,305
Woodside	-			-	19,179
Total	**367,623**	**-**	**-**	**367,623**	**392,314**

b) Other Charitable Activities

Previous contributions to the National Pension Reserve funds were returned as the fund is much healthier. Churches in the circuit had previously been refunded by the circuit so this replenishes our funds. Some final funds from the closure of woodside were received. The Circuit Office acts as treasurer for Adel, St Andrew's Pudsey, Farsley, & St Marks for which a charge is made. Youth is the cost of the 3generate weekend. Sales income represents bulk-buying/reselling to churches for regular resources.

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Other Charitable Activities	General	CMTF	Desig	23/24 Total	22/23
Pension Reserve Fund	76,286			76,286	-
Woodside Balance	-		4,914	4,914	2,500
Circuit Finance Support	1,800			1,800	1,800
Youth	1,300			1,300	1,230
Refund of Survey for manse sale	540			540	-
Sales Income	520			520	615
Property received into Circuit Control	-			-	990,000
Wesley Road Balance	-			-	126,984
Lower Wortley Balance	-			-	20,676
Accessibility Grants	-			-	9,067
Other Misc	-			-	20
Total	**80,446**	**-**	**4,914**	**85,360**	**1,152,891**

6. Other Trading Activities

The Hall at Woodside had a tenant during 23/24 until June. Some of the rental is still outstanding

Income from Lettings	General	CMTF	Desig	23/24 Total	22/23
Woodside Hall	-		22,502	22,502	-
Total	**-**	**-**	**22,502**	**22,502**	**-**

7. Investments

Investments	General	CMTF	Restricted	23/24 Total	22/23
Interest	19,992	21	100	20,113	12,975
Dividends	3,236	2,655	-	5,892	4,995
Total	**23,228**	**2,676**	**100**	**26,004**	**17,969**

8. Stipends, Salaries, NIC & Pensions

The Superintendent and the other presbyters are considered Key Management personnel. The members of the Circuit Meeting are the trustees of the charity. No employees received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. Holidays for ordained staff ends 31st Aug All staff are paid at or above the living wage.

Stipends were paid to 4 presbyters and 1 Deacon who were all full time. Salaries were paid to 2 part time administrators (1.4 FTE). 1 part time Minister lives in a manse, draws no salary and only claims travel & expenses.

Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britian accounts. The MMPS is now in surplus.

A defined contribution pension scheme in place for lay employees in line with the Government guidelines on auto enrolment. Employers contribute 6% and employees from 2-6%. Rather than run multiple schemes, some churches moved their staff onto our payroll to share central administration. We currently deal with the payroll and pensions for employees based at The Grove, St Andrew's Pudsey, Hunslet, Adel, Farsley and Headingley and pass the payment on to payroll for their costs. These salary figures are not in the accounts except in the "collected/received for others" total and amounts to £58,178.

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Stipends, Sals, NIC, Pensions	General	CMTF	Desig	23/24 Total	22/23
Ministers					
Stipends	148,104			148,104	137,333
Pensions	39,059			39,059	36,218
NIC	14,306			14,306	13,206
Computers for ministry	970			970	880
Expenses	921			921	1,643
Lay Staff					-
Salaries	44,165			44,165	65,396
Pensions	2,588			2,588	3,924
NIC	3,441			3,441	5,331
Expenses	-			-	545
Admin Charge	576			576	576
Apprenticeship levy (all people)	984			984	1,025
Total	**255,114**	**-**	**-**	**255,114**	**266,076**

9. District Assessment

The District Assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the Yorkshire - West District. The Methodist Church Fund is also calculated on the same basis and collected by the District to pass onto the Connexion.

District Assessment	General	CMTF	Desig	23/24 Total	22/23
District Assessment	16,924			16,924	14,255
Total	**16,924**	**-**	**-**	**16,924**	**14,255**

10. Methodist Church Fund

Methodist Church Fund	General	CMTF	Desig	23/24 Total	22/23
Methodist Church Fund	72,344			72,344	72,309
Total	**72,344**	**-**	**-**	**72,344**	**72,309**

11. Telephone & Travel

The Circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, this is provided directly to avoid a tax liability for the individual, but some are claimed through expenses. The office at Wesley Road also has phone and broadband. Travel is reimbursed at standard Inland Revenue rates.

Telephone & Travel	General	CMTF	Desig	23/24 Total	22/23
Ministers					
Telephone/Internet	2,260			2,260	2,597
Travel	2,653			2,653	646
Lay Staff & Office					
Telephone/Internet	1,443			1,443	1,436
Travel	-			-	102
Total	**6,356**	**-**	**-**	**6,356**	**4,781**

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12. Insurances and utility costs

The Circuit owns 7 manses to house their ministers. 1 houses a minister who does not receive a stipend but works on a "house for duty basis". The previous 8th property, Cross Flatts Avenue was sold during the year and Fraser Avenue is currently for sale as part of a replacement scheme.

Insurance & Utility costs	General	CMTF	Desig	23/24 Total	22/23
Manses					
Insurance	7,740			7,740	7,161
Water	3,182			3,182	2,769
Council Tax	17,375			17,375	16,619
Gas & Electric	- 1,121			- 1,121	1,732
Total	**27,176**	**-**	**-**	**27,176**	**28,281**

13. Maintenance on Manses

£3000 per manse on average is budgeted yearly in the assessment for repairs but may not be equally used. Additionally, £30,000 is designated from reserves for more major repairs and quinquennial work. Whitecote Hill had significant Bathroom remedial works. Becketts Park Drive required a new boiler and Chestnut Drive also required significant plumbing repairs.

Maintenance on Manses	General	CMTF	Desig	23/24 Total	22/23
Bathroom improvements	3,015			3,015	4,998
New Boiler	2,750			2,750	-
Plumbing Repairs	2,117			2,117	2,424
Gardening, Fencing & Gutters	1,108			1,108	1,106
Gas/Elec Maintenance & Inspections	696			696	2,169
Alarm Maintenance & Repair	666			666	349
Heating Repairs	629			629	-
Drainage	498			498	-
Electrical repairs	370			370	2,821
Misc repairs	260			260	705
Window & Door Maintenance & Repair	210			210	109
Appliances replace/repair	131			131	1,917
Carpets	-			-	2,727
Other External repairs	-			-	1,562
Roof Repairs	-			-	1,440
Garage repairs/demolition	-			-	635
Internal Decoration	-			-	615
Manse Adaptations	-			-	545
Total	**12,450**	**-**	**-**	**12,450**	**24,124**

14. Churches under circuit trusteeship

Lower Wortley Church Building is in the middle of the sales process. Woodside Church had a tenant in the hall until June 24. The site is now to be sold. Wesley Road is being used by the circuit for office space and other activities and meetings. It is 80% owned by the Methodist Church and 20% by the Baptist denomination. Hunslet congregation has ceased to meet but the building is used by the community, and we employ a caretaker which the circuit has funded since June. The property will change to circuit trusteeship from 1st Sept 24.

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Churches under circuit trusteeship	General	CMTF	Desig	23/24 Total	22/23
Utilities LW	-		2,318		1,683
Insurance LW	-		8,188		7,942
Other Maintenance LW			90		-
Governance LW			1,939		-
Total Lower Wortley	-			**12,534**	**9,625**
Utilities WR	-		3,044		2,530
Insurance WR			935		913
Other Maintenance & Charges WR	-		636		297
Total Wesley Road	-			**4,615**	**3,740**
Utilities WS	-		11,739		503
Insurance WS	-		10,226		1,551
Other Maintenance WS			783		-
Governance & Legal WS	-		2,481		20,237
Total Woodside				**25,229**	**22,291**
Other Maintenance & Charges H	-		1,360		-
Hunslet				**1,360**	**-**
Total	**-**	**-**	**43,739**	**43,739**	**35,655**

15. Provision for bad debts

Provision for bad & doubtful debts	General	CMTF	Desig	23/24 Total	22/23
Loans to Churches	6,001			6,001	
Rental arrears	17,652			17,652	-
Total	**23,653**	**-**	**-**	**23,653**	**-**

16. Other Outgoings

Connexional and property levies are taken from property sales on a sliding scale. Governance Costs includes church /manse quinquennial inspections, surveys, legal and audit fees. Admin represents office costs of printing and purchases of materials as well as Safeguarding and website maintenance. Youth is the cost of the 3 Generate weekend. Preaching expenses are travel expenses and, where applicable, the set fee due to supernumerary minister preaching appointments. Citizens is the fee to be part of this charity that works for improvements in society. The Grove is an on-going charge for the use of spaces in their carpark. Bank charges - During the year the circuit paid TMCP, the custodians of the circuit's investments, management charges based on the value of the individual funds at the beginning of the year. CAF bank also charges a monthly fee. Benevolence Payments are discretionary funds to relieve hardship, paid to individuals or charities who are in need. Up to 1.5% of the general balance may be used if required. Purchase costs are the bulk purchasing of items for churches.

Other Outgoings	General	CMTF	Desig	23/24 Total	22/23
Connexional & Property levies	-	112,926		112,926	-
Governance	30,745	7,685		38,430	19,252
Admin	5,782			5,782	6,638
Youth Expenses	3,840			3,840	3,480
Preaching Expenses	2,493			2,493	2,006
Citizens	2,000			2,000	-
Training courses & resources	1,189			1,189	318
The Grove	1,000		-	1,000	1,000
Bank Charges	547	290		836	429
Benevolence Payments	590			590	160
Other Misc	109			109	170
Occupational Health	-			-	2,365
Purchase costs	-			-	415
Tech Repair/Purchases	-			-	110
Total	**48,295**	**120,901**	**-**	**169,195**	**36,343**

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17. Grants & Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately. A grant was made towards a Youth worker based at Trinity Methodist Church over 3 years (£10,000 x3)

Grants and Donations	General	CMTF	Desig	23/24 Total	22/23
Grants agreed for future years	30,000			30,000	50,000
New Whingate	9,500			9,500	-
Hyde Park	3,000			3,000	
St Mark's	490			490	-
Adel	-			-	10,000
St Andrew's, Beeston	-			-	10,000
Headingley	-			-	5,000
Rodley	-			-	1,000
Total	**42,990**	**-**	**-**	**42,990**	**76,000**

Previously agreed grants paid	General	CMTF	Desig	23/24 Total	22/23
Chaplaincy Yr 1	10,000			10,000	-
Meanwood - InterAct Yr 7	10,000			10,000	10,000
Hyde Park					9,475
Total	**20,000**	**-**	**-**	**20,000**	**19,475**

18. District Advance Fund

The District Advance Fund is financed by a levy to support District grants to projects. It is calculated on all circuits on their CMTF account balance as at 31st Aug in previous accounting year. It is a sliding scale from 2.5% to 7.5%

Contributions to District Adv Fund	General	CMTF	Desig	23/24 Total	22/23
District Advance Fund		2,579		2,579	2,919
Total	**-**	**2,579**	**-**	**2,579**	**2,919**

19. Transfers/adjustments

Transfers/adjustments	General	Property	CMTF	Restricted	23/24 Total	22/23
Movement between accounts	228,976	- 350,000	121,613	- 590	-	-
Total	**228,976**	**- 350,000**	**121,613**	**- 590**	**-**	**-**

20. Investment gains

Investment gains	General	CMTF	Desig	23/24 Total	22/23
Gain/loss on value of Fixed Assets	100,000			100,000	-
Gain/loss on value of unit trusts	13,382	7,640		21,022	- 7,837
Total	**113,382**	**7,640**	**-**	**121,022**	**- 7,837**

21. Property and Investments

The circuit owns 7 manses: 6 are occupied by staff. and 1 is for sale.
3 church buildings are in circuit trusteeship. These are shown at estimated sale cost. (TMCP is the legal owner and custodian trustee of all methodist church property and will deduct a levy upon most sales. Equities are regarded as medium or long-term investments.

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Property & Investments	General	CMTF	Desig	23/24 Total	22/23
4 Chestnut Ave LS16 (Manse)	236,891			236,891	236,891
33 Becketts Park Dr LS6 3PD (Inv Prop)	233,720			233,720	233,720
7 Fraser Avenue LS18 5EA (Manse)	300,000			300,000	300,000
15 Edward Close LS28 7FG (Manse)	310,000			310,000	310,000
54 Whitecote Hill LS13 2HU (Manse)	320,000			320,000	320,000
36 Crossflatts Ave, LS11 7BG (Manse)				-	250,000
6 Swallow Close LS12 3TH (Manse)	320,000			320,000	320,000
10 Salamanca Cres LS10 4GJ (Manse)	279,995			279,995	279,995
Manse Subtotal	**2,000,606**			**2,000,606**	**2,250,606**
Lower Wortley Methodist Church	250,000			250,000	250,000
Wesley Road Chapel (80% Methodist)	240,000			240,000	240,000
Woodside Methodist Church	500,000			500,000	500,000
Churches under Circuit Trusteeship	**990,000**			**990,000**	**990,000**
Total Property	**2,990,606**			**2,990,606**	**3,240,606**
TMCP WR Equities	136,097			136,097	149,716
TMCP CMTF Equities		106,390		106,390	98,750
Investments Subtotal	**136,097**	**106,390**		**242,487**	**248,466**
Total Fixed assets	**3,126,703**	**106,390**	**-**	**3,233,093**	**3,489,072**

22. Debtors and prepayments

All sums shown as debtors in 22/23 were received in the following year. Except for a £6000 loan to Cottingley Church in 20/21 which is still outstanding. All sums paid in advance at 23/24 were for activities in 24/25.

Debtors & Prepayments	General	CMTF	Desig	23/24 Total	22/23
Stipends	17,065			17,065	16,777
Cottingley	6,001			6,001	6,001
Rental arrears	17,652			17,652	-
Provision for bad debts (see note 15)	(23,653)			- 23,653	
Total	**17,065**	**-**	**-**	**17,065**	**22,778**

23. Creditors and accruals

All sums accrued in 23/24 will be paid in 24/25 unless indicated.

Creditors and Accruals	General	CMTF	Desig	23/24 Total	22/23
Assessment	86,989			86,989	70,810
Audit Fee 23/24	13,200			13,200	
Audit Fee 22/23 outstanding	4,020			4,020	12,500
Total	**104,209**			**104,209**	**83,310**

24. Agreed Grants<1 yr

Agreed Grants <1 Yr	30,000			30,000	20,000

25. Agreed Grants > 1 yr

Agreed Grants >1 Yr	70,000			70,000	70,000
Total	**204,209**	**-**	**-**	**204,209**	**173,310**

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26. How funds are held

Monetary Balances held at the CFB and at the CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitrary but wherever possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund are held by TMCP in the Trustees Interest and interest is credited to the account regularly (along with dividends from the Equity funds shown in investments above).

How funds are held	General	CMTF	Desig	Restricted	23/24 Total	22/23
TMCP WR TIF	619				619	34
TMCP CMTF Trustees Investment Fund		3,646			3,646	2,837
TMCP Waters (TIF)				2,010	2,010	2,500
TMCP Subtotal	**619**	**3,646**	**-**	**2,010**	**6,276**	**5,371**
CFB Account	**516,441**		**95,682**		**612,123**	**377,817**
Cash	253				253	163
CAF Bank Current Account	61,630				61,630	53,656
CAF Bank Debit Card Account	672				672	1,191
Cash at bank and in hand	**62,556**	**-**	**-**	**-**	**62,556**	**55,010**
Total	**579,616**	**3,646**	**95,682**	**2,010**	**680,955**	**438,198**

27. Payments to Trustees

Expense payments primarily relate to local preaching expenses, travel and staff costs

Payment to Trustees	General	CMTF	Desig	23/24 Total	22/23
Stipends and salaries (less charges)	**253,554**			253,554	**264,476**
Other Payments made to trustees	1,626			1,626	1,505
Total	**255,180**			**255,180**	**265,980**

No. of trustees who were paid	11	13

Nature of the expenses

Expense payments primarily relate local preaching and travel costs apart from staff costs

28. Fees for audit of accounts

Fees for examination/audit of accounts	General	CMTF	Desig	23/24 Total	22/23
Audit Fee 22_23	2,800			2,800	12,500
Audit Fee 23_24	13,200			13,200	
Total	**16,000**			**16,000**	**12,500**

29. Collected and passed to others

The Circuit acted as Agent either in the collection or facilitation of the monies below and they do not form part of the Circuit's accounts. Related party transaction has been paid on and logged as received directly from the church.

Collected and passed to others	23/24 Total	22/23
Church Salaries	58,178	66,272
Purchases on behalf of churches	22,986	14,138
Closing Bals to LEP partners	-	58,529
Leaving Gifts		167
Received and passed to others	1,642	
Received for related parties	5,699	320
Total	**88,504**	**139,425**

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Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2024 **Notes to the Accounts**

30 Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers /Adjustments	Closing Balance	Purpose of the funds
General	320,040	471,472	505,301	242,358	528,569	General operations
Property	3,240,606	0	0	-250,000	2,990,606	Value of property
Designated Funds	112,005	27,416	43,739	0	95,682	Closed church income to support assets inherited
CMTF	101,587	2,676	123,480	129,253	110,036	property sales/investment income, use per standing orders
Totals	3,774,238	501,564	672,520	121,612	3,724,893	

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
TMCP Waters Fund	2,500	100	0	-590	2,010	Children's participation in music and worship
Totals	2,500	100	0	-590	2,010	

31 Tangible Fixed Assets

The Circuit owns 7 Residential properties. 1 is currently for sale as it is surplus to our current needs

There are no other fixed assets of significant value.

	Residential Land*	Other Land*	Manses & Churches	Investment property	Total
Bal B/fwds	1,350,364	594,000	1,202,754	93,488	3,240,606
Additions					-
Revaluation					-
disposals	- 150,000		- 100,000		- 250,000
Transfers			- 26,512	26,512	-
Balance C/Forward	1,200,364	594,000	1,076,242	120,000	2,990,606

Net Book Value

Bal B/fwds	1,350,364	594,000	1,202,754	93,488	3,240,606
Balance C/Forward	1,200,364	594,000	1,076,242	120,000	2,990,606

*Land/building split estimated at 60/40 of deemed valuations last year

32 Investments

	Bal B/fwds	Additions	Revaluation	Transfers	Balance C/Forward
	248,466		21,022	- 27,001	242,487

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33 Related party transactions

This year

Name of related party	Relationship	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug	Description of transaction
		£	£	£	£	
Methodist Church Fund	National Church Fund		72,344			Circuit Assessment
Methodist District	Yorkshire - West District		16,924			Circuit Assessment
Mission in Britain Fund	Methodist Charity		797			Church Funds banked direct
Fund for Support of Presbyters & Deacons	Methodist Charity		811			Church Funds banked direct
Fund for Property	Methodist Charity		950			Church Funds banked direct
World Mission Fund (inc JMA)	Methodist Charity		2,683			Church Funds banked direct
Methodist Fund for Training	Methodist Charity		195			Church Funds banked direct
Methodists Ministers' Housing	Methodist Charity		75			Church Funds banked direct
Total		**0**	**94,780**	**0**	**0**	

34 Net cash provided by (used in) operating activities

	23/24	22/23
	£	£
Net Income	(49,834)	994,935
Income from investments	(26,004)	(17,969)
Income from lettings		
Fixed Asset Investment donations		(153,173)
Loss/(gain) on investment assets	(21,022)	7,837
Gain on sale of fixed assets	(100,000)	
Provisions for bad & doubtful debts	23,653	
Property received into Circuit Control		(990,000)
Increase/(decrease) in debtors	(17,939)	(1,057)
Increase/(decrease) in creditors	30,899	20,791
Net cash provided by (used in) operating activities	**(160,249)**	**(138,636)**

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Leeds South & West Circuit
DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31st Aug 2024 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: Helen Boocock Date: 18/9/24

Name of Treasurer: Miss H C Boocock

Address: 22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2024 were presented to the Circuit Meeting at its meeting on 17/9/24

and were approved.

Signature of the Chair of the meeting:

Name of the Chair of the meeting: **Rev Jo Lightowler**

Date: 18/9/24

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Leeds South & West Methodist Circuit

Leeds South & West Methodist Circuit

Appendices

A. Trustees of the Charity

B. Reserves Policy

C. Last year's SOFA and Balance sheet

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Leeds South and West 27/01

Appendix A

Constitution of the Circuit Meeting

S.O. 510 (i) **Circuit Ministers**

Revd Jo Lightowler Revd Mo Onyett Revd Rach Ward
Revd Pete Brazier Deacon Guy Austin-Bride

Supernumeraries who have chosen to be trustees

Revd Madeline Andrews Revd Peter Reasbeck

Circuit Stewards

Miss Anne Jackson Miss Audrey Wilks Mrs Kirsty Butler
Mr Stuart Westerman Mr Peter Cordwell Mr Edmund Linfield
Mr Philip Maud Mrs Elizabeth Smith Dr Rob Moore

S.O. 510 (ii) Residing in the Circuit

Revd David Goodall (District role - non-voting member) Revd Tim Nicholls (District role)
Revd Keith Hunt (non-stipendiary minister)

S.O. 510 (iv) Lay employees

Miss Cathy Boocock (Treasurer) Mrs Erica Hartley (CM Sec) (& **S.O. 510 v**)

S.O. 510 (vi) Mrs Janet Taylor (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders

From each church, 1 church steward 1 church treasurer, 1 church rep or Where the presence of the senior steward, treasurer and one other representative does not provide three representatives to the Circuit Meeting from the local church (eg where the role of treasurer is fulfilled by circuit provision, or where the treasurer is also senior steward), additional representatives to bring the local church representatives to a maximum of three may be appointed.

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Michelle Rock	Miss Cathy Boocock*	Vacant
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Paul Metcalfe	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	Mrs Jean Gosling
Farsley	Mrs Linda Kellett	Miss Cathy Boocock*	Mr John Procter
The Grove	Mrs Carol Hoyle	Mr Paul Thompson	Mrs Ann Bailey
Headingley	Dr Stephen Humphris	Prof Gordon Andrews	Mrs Christine Andrews
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hunslet	Mrs Barbara Hartley	Mrs Caroline Mason	Mr Ian Hartley
Hyde Park	Mrs Jackie Hillyard	Mr Simon Brocksom	Mrs Sharon Brocksom
New Whingate	Mr Brian Draper	Mr Keith Harrison	Mrs Glynis Clarke
Rodley	Mr John Uren	Mr Brian Thornton	vacant
St Andrew's, Beeston	Mrs Elizabeth Smith*	Mr John Goacher	Mrs Helen Ingleby
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Cathy Boocock*	Mrs Carol Simpson
St John's	Mrs Susan Hogarth	Mr Stuart Pedder	Mr Emmanuel Oikelome
St Mark's	Mrs Margaret Tate	Mrs Helen Raw+	Miss Sophie Lockwood
Trinity, Bramley	Mrs Janet Taylor*	Mrs Frances Wood	Mr David Wood

* Duplication of trustee +Representative in lieu of Treasurer

S.O. 510 (ix) Additional persons co-opted to adequately represent all areas of the life of the Circuit - to be reviewed annually – none at present

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

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Leeds South & West Methodist Circuit

Appendix B

RESERVES POLICY of **Leeds South & West Methodist Circuit**

(*Church Council☐/Circuit Meeting✓/District☐)

1.	**Unrestricted** Funds held at Y/E 31/08/2024 (includes Circuit Model Trust Funds and excludes Property	£ 528,569 Gen (inc Equities) £ 95.682 Designated £ 110,036 CMTF **£ 734 287** Total
2.	**Restricted** Funds held	£ 2010
3.	**Endowment** Funds held	£ nil

4. **Reserves policy for General Funds and CMTF**

Aims

(1) To secure and sustain the Circuit's viability and future
(2) To carry out its mission strategy
(3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

a) The ministerial oversight and pastoral care of 17 churches, including 3 local ecumenical partnerships
b) The support of a staff team of 5 Ministers, and 2 part time lay staff responsible for admin and finance.
c) The maintenance and upkeep of 7 manses
d) Mission Activities and Fresh Expression projects
e) Training and Development of all its people
f) Financial provision for Churches in difficulties
g) Redundant churches

Financial Plans

General Accounts	£	528 569
Church Buildings under Circuit responsibility	£	95 682
Circuit Model Trust Funds	£	110 036
Unrestricted Funds Total	£	734 287 (plus Building Assets)

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.
The Circuit Assessment is reviewed annually and covers the cost of our permanent staff.
We also make provision for our property maintenance programme by:

- Designating £3,000 per annum on average to maintain each manse within the assessment
- A further £30,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

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We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £250,000.

Circuit Model Trust (unrestricted fund) £110 036 this fund is derived mainly from the sales of Chapels and manses and is used to support the needs of the circuit, along with General Fund, as outlined in the totals below.

Fund have also been set aside to support the additional church buildings which have passed to circuit control and to help societies as they close or merge together.

In summary, the Circuit has agreed the following designations to our finances across both the General & CMTF funds.

£ 250,000	6 month's Expenditure
£ 30,000	Property Maintenance plan
£ 60,000	Church Contingency fund for emergencies, assessment non-payment
£ 95,682	Closure/merger of societies and churches buildings passed to circuit oversight.
£ 10,000	Training, Resources and youthwork
£ 21,000	statutory redundancy costs in case of emergency
£ 118 346	Grants support to churches, Circuit Mission and outreach, Eco projects or as cashflow to help replacement manse project as neeed
£ 42,000	Property Officer
£ 107,258	to meet the assessment deficit.
£ 734,287	(total of General, Designated and Model Trust)

Amounts already recognised in the circuit accounts and provisions made outside of this policy £100,000 for future Grants to Churches/Charities already agreed.

As redundant property is sold, the funds will be used in accordance with the circuit financial framework document to invest in our remaining church and circuit mission and maintenance plans

Benevolence Policy
The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above and would come from our crisis budget (Gen/Model Trust).

5. **Policy for Restricted Funds**

£2,010 for youth work, with an emphasis on helping children participate in music and worship.

6. **Terms relating to Endowment Funds held**

None held

This Reserves Policy has been approved by: **Leeds South & West Methodist Circuit**

(*Church Council☐/ **Circuit Meeting**✓/District☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature Helen Boocock	Signature

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Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2023

Appendix C

	General	Property	CMTF	Designated Closed Church	Restricted (Waters Fund)	22/23	21/22
Income							
Donations & Legacies	343		-			343	1,486
Charitable Activities							-
Assessments from Churches	392,314					392,314	412,017
Other Charitable Activities	12,732	990,000		147,660	2,500	1,152,891	23,700
Other Trading Activities							
Income from Lettings	-					-	10,466
Investments	14,849		3,120	-		17,969	4,786
Total Income	420,237	990,000	3,120	147,660	2,500	1,563,517	452,455
Expenditure							
Stipends, Sals, NIC, Pensions	266,076					266,076	302,724
District Assessment	14,255					14,255	14,676
Methodist Church Fund	72,309					72,309	73,432
Telephone & Travel	4,781					4,781	8,066
Insurance & Utility costs	28,281			-		28,281	24,661
Maintenance on Manses	24,124					24,124	19,053
Expenditure on Circuit Churches	-			35,655		35,655	-
Other Outgoings	36,034		309	-	-	36,343	116,354
Grants and Donations	76,000		-			76,000	44,977
District Advance Fund			2,919	-		2,919	3,237
Total Charitable expenditure	521,861	-	3,228	35,655	-	560,744	607,180
Net Income/Exp before gain/loss	-101,624	990,000	- 108	112,005	2,500	1,002,772	- 154,725
Transfers between Funds	2,311	-	(2,311)	-		-	-
	- 99,313	990,000	- 2,419	112,005	2,500	1,002,772	- 154,725
Gain/Loss on fixed assets				-		-	179,964
Gain/Loss on investment assets	- 3,457		- 4,380			- 7,837	- 6,913
Net movement in Funds	-102,771	990,000	- 6,799	112,005	2,500	994,935	18,326
Balances brought forward	422,811	2,250,606	108,386	-		2,781,802	2,763,476
TOTAL Funds carried forward	320,040	3,240,606	101,587	112,005	2,500	3,776,738	2,781,802

Monies received for others	139,425	87,451
Monies passed on to others	139,425	87,451
	-	-

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Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2023

Appendix C

	Unrestricted					
	General	CMTF	Designated	Restricted	22/23	21/22
Fixed Assests					£	£
Circuit Manses & Equipment	2,157,118				2,157,118	2,250,606
Churches	990,000				990,000	
Investment Properties	93,488				93,488	-
Investments TMCP	149,716	98,750			248,466	103,130
Total fixed assets	**3,390,322**	**98,750**	**-**	**-**	**3,489,072**	**2,353,736**
Current Assets						
Debtors & Prepayments	22,778				22,778	21,721
Loans by the Circuit					-	-
Trustee for Methodist Purposes	34	2,837		2,500	5,371	5,256
Central Finance Board	265,812		112,005		377,817	477,861
Cash at bank and in hand	55,010				55,010	75,748
Total current assets	**343,634**	**2,837**	**112,005**	**2,500**	**460,976**	**580,587**
Creditors (due under 1 year)	83,310				83,310	93,045
Grants agreed <1 Year	20,000				20,000	59,475
Net current assets/liabilities	240,324	2,837	112,005	2,500	357,666	428,067
Total assets less current liabilities	**3,630,646**	**101,587**	**112,005**	**2,500**	**3,846,738**	**2,781,802**
Creditors and Accruals > 1 year					-	-
Grants agreed >1 Year	70,000				70,000	-
Net assets	**3,560,646**	**101,587**	**112,005**	**2,500**	**3,776,738**	**2,781,802**
Funds of the Circuit						
General Fund (unrestricted)	3,560,646				3,560,646	2,673,417
Circuit Model Trust Fund (Unrestricted)		101,587			101,587	108,386
Designated Funds (Unrestricted)			112,005		112,005	-
Total Unrestricted Funds					**3,774,238**	**2,781,802**
Restricted Funds				2,500	2,500	-
Total Funds	**3,560,646**	**101,587**	**112,005**	**2,500**	**3,776,738**	**2,781,802**

LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales - Charity number 1129529

Accounts

Docusign Envelope ID: A554B986-3AD9-4AF5-8E2F-C33F4035D632

Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2022/23

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Docusign Envelope ID: A554B986-3AD9-4AF5-8E2F-C33F4035D632

Leeds South & West Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

The circuit exists to support churches in their current worship, mission, and service through the centralised provision of ordained staff (& their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles function as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and offer strategic ideas and plans for shaping the church for the future.

Aims and organisation

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the 'Our Calling' document available from

www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2022/23 was a challenging yet rewarding year. Churches continued to deliver more work in their communities than their size and demographics might suggest and shared patterns of working across the circuit have helped sustain some of these services.

Churches still offer significant opportunities to explore faith and attend worship as well as acting as central hubs for foodbank collection and/or distribution, providing resources for two charity shops, offering warm spaces and being places for community use. Some have begun collaborating with Citizens Leeds in actively campaigning to improve their local neighbourhoods.

Church services, bible study, toddler groups, children's work, youth organisations, knit and natter communities, Live at Home schemes, baptisms, weddings, funerals, pastoral care, coffee mornings and community lunches are further examples of our work which benefits our communities.

Worship continued face to face, online and by post. The circuit engages with people regularly through its website and used Facebook, YouTube and Zoom accounts in creative ways to reach as many as possible.

Due to the central provision of some resources, the team can support churches in accessing skills not available locally, benefitting from economies of scale and enabling participation in events which they could not provide themselves. Examples include shared staffing, IT, finance, admin, and training. Ordained staff continued to spend considerable time with the wider community through the provision of pastoral care, as well as delivering funeral and bereavement support. Demand for weddings and baptisms also grew.

The children and families' development worker provided significant resources for our younger people and remains highly valued by her churches as well as leading safeguarding training across our circuit. Her retirement at the year end will necessitate a reorganisation of work across the area and she will be sorely missed. The admin team continues to work flexibly, offering advice and help regarding finance, governance, and administrative matters. Demand for their time only continues to grow and a new partnership model of working together with churches was piloted.

Work began on reviewing our policies for better sharing and targeting of our resources across the area, considering our future needs and sustainable ways of being church. This will continue into the coming year.

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The church in Woodside ceased to meet but the methodist presence across the Horsforth area remains well served by the remaining societies. The churches in Lower Wortley, Wesley Road and Whingate combined into the New Whingate Church and became a stronger entity to help serve the needs of the Armley and Wortley sections of our circuit.

Finance remains a concern, with reduced income seen by many of our churches. The circuit has established a fund to support and help churches in crisis.

Morale in the team remains high and we are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations. We welcomed Rev Mo Onyett, a new probationary Presbyter, to our team in Sep 2022 and her enthusiasm has been much appreciated.

Finance Summary

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches £392,314 (93% of general cash income). The remaining general income is received from grants, donations & investments (7%). Some balances were received from closed churches which has been designated separately to support these closed buildings as their futures are determined. These closed assets have been added to the property valuations in the accounts.

Expenditure trends

Stipend pay levels increase each financial year in line with Conference approved amounts. The circuit also applies the living wage percentage increase to its lay employees in line with District recommendations. 51% of general cash expenses were used to pay our people and associated costs (£266,076). 17% represented the circuit's contributions to the district and connexional budgets (£86,564). This is used to fund the work of the wider methodist church.

Other administration and governance requirements totalled £36,034 (7%). £57,186 (11%) includes the upkeep of our minister residences and associated running costs and expenses. Grants, and payments to support churches and mission totalled £76,000 (14%). £35,655 of our designated fund was spent on dealing with closing properties, particularly their utilities, insurance and associated legal needs.

Fund balances

At the year end, the net current assets of the circuit were £357,666. This has reduced, due to the planned yearly budget deficit. The Trustees note that this is more than sufficient to cover the general expenditure of the charity for around 8 months.

Plans for 23/24

Plans for a wholesale review of how our resources, people, and finance, are targeted towards more sustainable models are progressing, along with our mission plans. Local churches will also be reviewing their direction of travel and asked to assess how they best serve the needs of their people. Churches will continue to work more closely together, and the closure and sale of buildings are likely to feature as we reshape to meet the current needs of our communities. Such reshaping is likely to bring challenges to our income stream but the capital from building sales will assist in such transitions. However, this will affect both our staffing needs and affordability. Our Children and Families worker retired at the year end and will not be replaced at this time.

Climate change needs and rising energy costs are also continuing to be concerns and work to change to more sustainable systems are being explored and implemented.

A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year

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Governance

Basis of preparation and legal framework

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Full Name of Charity: Leeds South & WestMethodist Circuit

Registration Charity Number: 1129529

Date of registration: 2009

Charity in present form from 2015/16
(It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009)

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

A Trustee List is attached as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers

Rev Jo Lightowler (Superintendent),
Rev Pete Brazier, Rev Keith Hunt (non Stipendiary), Rev Mo Onyett, Rev Rach Ward, Deacon Guy Austin-Bride

Children & Families Development Worker

Mrs Sharon Brocksom

Circuit Stewards (Lay Volunteers)

Miss Anne Jackson (Senior), Mrs Kirsty Butler, Mr Peter Cordwell, Prof Edmund Linfield,
Mr Phil Maud, Dr Rob Moore, Mrs Elizabeth Smith, Mr Stuart Westerman, Miss Audrey Wilks,

Administrators

Mrs Erica Hartley & Miss Helen Boocock

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Auditors: Azets Audit Services
Carlton House, Grammar School St, Bradford BD1 4NS

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

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Aims and Organisation

The Charity's objective is to act as a resource provider within the area around South & West Leeds for 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 discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church
   - Worshipping God through prayer, song and other acts of worship including the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike
   - The teaching of Christianity through sermons, courses, and small groups.
   - The resourcing of pastoral work including visiting the sick and bereaved.
   - Taking religious assemblies in local schools.
   - Promotion of Christianity through the staging of events and services.
   - Working with local groups to improve and benefit the communities in which we live
   - Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). All Governance Documents can be found online at the Methodist Church of Great Britain Website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee, and the Circuit Meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is made available to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit.

Churches within Leeds South & West Circuit

Adel Methodist Church	Highfield Methodist Church	St John's Methodist Church
Beeston Hill UFC (LEP)	Hunslet Methodist Church	St Mark's Methodist Church
Central Methodist Church	Hyde Park Methodist Church	Trinity Bramley Methodist Church
Cookridge Methodist Church	Lower Wortley Methodist Church*	Wesley Road Chapel (LEP) *
The Church in Farsley (LEP)	The Church In Rodley (LEP)	Whingate Methodist Church*
The Grove Methodist Church	St Andrew's Methodist Church, Beeston	Woodside Methodist Church (closed 23)
Headingley Methodist Church	St Andrew's Methodist Church, Pudsey	* Merging 1/10/23

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Risk Management

The major risks have been identified and recorded.

There is a regular annual review process undertaken.

Income and Expenditure is being monitored and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves. There is also a crisis contingency amount included within the reserves policy.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people, and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Leeds South & West Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches.

The Leeds South & West Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is attached at the end of this document. We confirm that it is sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Policies

The following additional policies have been formally adopted by the trustees

Disciplinary & Dismissal Procedure	Equality Diversity Inclusion	Conflicts Of Interest
Safeguarding Policy	Grievance Procedure	Flexible & Hybrid Working
Health & safety	Redundancy	Finance Framework
Lone Workers	Photography and recording	Survivors of abuse
Social Media	Working at Heights	Antibullying
Lay Staff Training and Pay policy	Anti bribery & Whistleblowing	

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Leeds South & West Methodist Circuit

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS SOUTH & WEST METHODIST CIRCUIT

Opinion

We have audited the financial statements of Leeds South & West Methodist Circuit (the 'Charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS SOUTH & WEST CIRCUIT

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors responsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Leeds South & West Methodist Circuit

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS SOUTH & WEST CIRCUIT

Other matters which we are required to address

In the previous accounting year, the Charity did not meet the criteria required to have a statutory audit. Therefore, the prior period financial statements were not subject to audit.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Colin Whitehead
9FD5583B75B8478...

Colin Whitehead
Senior Statutory Auditor
For and behalf of Azets Audit Services Ltd

Date: 25 September 2024 | 09:26 BST

Chartered Accountants
Statutory Auditor

Carlton House

Grammar School Street
Bradford

BD1 4NS

Azets Audit Services is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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2022/23

Leeds South & West Methodist Circuit

Accounts

For the year ended 31st Aug 2023

(Accruals Basis)

Charity Number 1129529

District: Yorkshire West 27

Circuit: Leeds South & West 01

Ministers
Rev Jo Lightowler (Superintendent)
Rev P Brazier, Rev K Hunt (non stipendiary), Rev M Onyett, Rev R Ward, Deacon G Austin-Bride

Lay Employees
Mrs S Brocksom, Mrs A E Hartley, Miss H C Boocock

Stewards
Miss V A Jackson (Senior**)**, Mrs K Butler, Mr P Cordwell, Prof E Linfield,
Mr P Maud, Dr R Moore, Mrs E Smith, Mr S Westerman, Miss A Wilks

Treasurer
Miss H C Boocock

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Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2023

	No.	General	Property	CMTF	Designated Closed Church	Restricted (Waters Fund)	22/23	21/22
Income								
Donations & Legacies	4	343		-			**343**	**1,486**
Charitable Activities	5							**-**
Assessments from Churches	a	392,314					**392,314**	**412,017**
Other Charitable Activities	b	12,732	990,000		**147,660**	**2,500**	**1,152,891**	**23,700**
Other Trading Activities								
Income from Lettings	6	-					**-**	**10,466**
Investments	7	14,849		3,120	**-**		**17,969**	**4,786**
Total Income		**420,237**	**990,000**	**3,120**	**147,660**	**2,500**	**1,563,517**	**452,455**
Expenditure								
Stipends, Sals, NIC, Pensions	8	266,076					**266,076**	**302,724**
District Assessment	9	14,255					**14,255**	**14,676**
Methodist Church Fund	10	72,309					**72,309**	**73,432**
Telephone & Travel	11	4,781					**4,781**	**8,066**
Insurance & Utility costs	12	28,281			**-**		**28,281**	**24,661**
Maintenance on Manses	13	24,124					**24,124**	**19,053**
Expenditure on Circuit Churches	14	-			**35,655**		**35,655**	**-**
Other Outgoings	15	36,034		309	**-**	**-**	**36,343**	**116,354**
Grants and Donations	16	76,000		-			**76,000**	**44,977**
District Advance Fund	17			2,919	**-**		**2,919**	**3,237**
Total Charitable expenditure		**521,861**	**-**	**3,228**	**35,655**	**-**	**560,744**	**607,180**
Net Income/Exp before gain/loss		**-101,624**	**990,000**	**- 108**	**112,005**	**2,500**	**1,002,772**	**- 154,725**
Transfers between Funds	18	2,311	-	(2,311)	**-**		-	-
		- 99,313	**990,000**	**- 2,419**	**112,005**	**2,500**	**1,002,772**	**- 154,725**
Gain/Loss on fixed assets					**-**		**-**	**179,964**
Gain/Loss on investment assets	19	- 3,457		- 4,380			**- 7,837**	**- 6,913**
Net movement in Funds		**-102,771**	**990,000**	**- 6,799**	**112,005**	**2,500**	**994,935**	**18,326**
Balances brought forward		422,811	2,250,606	108,386	-		**2,781,802**	**2,763,476**
TOTAL Funds carried forward		**320,040**	**3,240,606**	**101,587**	**112,005**	**2,500**	**3,776,738**	**2,781,802**

Monies received for others	139,425	87,451
Monies passed on to others	139,425	87,451
	-	-

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Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2023

		Unrestricted					
		General	CMTF	Designated	Restricted	22/23	21/22
	Fixed Assests					£	£
	Circuit Manses & Equipment	2,157,118				2,157,118	2,250,606
	Churches	990,000				990,000	
	Investment Properties	93,488				93,488	-
	Investments TMCP	149,716	98,750			248,466	103,130
20	***Total fixed assets***	**3,390,322**	**98,750**	**-**	**-**	**3,489,072**	**2,353,736**
	Current Assets						
21	Debtors & Prepayments	22,778				22,778	21,721
	Loans by the Circuit					-	-
25	Trustee for Methodist Purposes	34	2,837		2,500	5,371	5,256
25	Central Finance Board	265,812		112,005		377,817	477,861
25	Cash at bank and in hand	55,010				55,010	75,748
	Total current assets	**343,634**	**2,837**	**112,005**	**2,500**	**460,976**	**580,587**
22	Creditors (due under 1 year)	83,310				83,310	93,045
23	Grants agreed <1 Year	20,000				20,000	59,475
	Net current assets/liabilities	240,324	2,837	112,005	2,500	357,666	428,067
	Total assets less current liabilities	**3,630,646**	**101,587**	**112,005**	**2,500**	**3,846,738**	**2,781,802**
	Creditors and Accruals > 1 year					-	-
24	Grants agreed >1 Year	70,000				70,000	-
	Net assets	**3,560,646**	**101,587**	**112,005**	**2,500**	**3,776,738**	**2,781,802**
	Funds of the Circuit						
	General Fund (unrestricted)	3,560,646				3,560,646	2,673,417
	Circuit Model Trust Fund (Unrestricted)		101,587			101,587	108,386
	Designated Funds (Unrestricted)			112,005		112,005	-
	Total Unrestricted Funds					**3,774,238**	**2,781,802**
	Restricted Funds				2,500	2,500	-
	Total Funds	**3,560,646**	**101,587**	**112,005**	**2,500**	**3,776,738**	**2,781,802**

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Leeds South & West Methodist Circuit

Statement of Cash Flows for the Year Ended 31st Aug 2023

		22/23	21/22
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	33	- 138,636	6,683
Cash flows from investing activities:			
Dividends and interest income from Investments		17,969	4,768
Rental income from properties			10,466
Net cash provided by (used in) investing activities		17,969	15,234
Change in cash and cash equivalents in the year		- 120,667	21,917
Cash and cash equivalents at the beginning of the year		558,865	536,948
Cash and cash equivalents at the end of the year		438,198	558,865
Cash and cash equivalent include:			
Short term investments		383,188	483,117
Cash at bank		55,010	75,748
Total cash and cash equivalents	25	438,198	558,865

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Leeds South & West Methodist Circuit 27/01

Notes to the Accounts

1 Basis of accounting and accounting policies

a) Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS102)).

b) Public Benefit Entity

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable, and complete. Where estimates are used these are based on experience, research, and judgment. The accounts are expressed in £ Sterling, rounded to the nearest pound.

e) True and fair override

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

f) Going Concern

Based on the monetary assets and human resources available at the end of the year, the trustees believe that the Circuit is a going concern

g) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements.

h) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

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Individual amounts categorised as 'Other income' in the SOFA will be shown separately if they are considered material.

The Circuit acts as Agent in three matters

- the collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist church – 'Connexional Funds'
- the administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.
- the administration (payment and reimbursement) of church employee wages.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.

i) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

j) Grants & fixed term appointments

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant or when the Circuit accepts that there is a legal or operational obligation to make the payment if it subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

k) VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

l) Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees of the property. At that time, the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

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m) Monetary investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

n) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified within the accounts.

o) Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

p) Methodist Connexional Funds

The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit acts as Agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.

q) Funds

The trustees have adopted a policy for all unrestricted reserves which is included as Appendix B. The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower specified purpose. Designated funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment funds. Details of each material fund are disclosed in the accounts. Any funds may be represented by more than just cash.

r) Minister's Manse Costs

The Circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in -kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

s) Subsequent Events

Events after the reporting period: An event, which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorised for issue.

Adjusting event: An event after the reporting period that provides further evidence of conditions that existed at the end of the reporting period, including an event that indicates that the going concern assumption in relation to the whole or part of the enterprise is not appropriate.

Non-adjusting event: An event after the reporting period that is indicative of a condition that arose after the end of the reporting period.

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2 Glossary of Terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities.

Church: a group of members from twelve to more than three hundred

Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or local Churches.

CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of Circuit Trustees responsible for the day-to-day administration and policy formulation of the Circuit. The CLT comprises the Presbyters and Deacons stationed within the Circuit, The Circuit Stewards, including a finance steward and the Lay employees.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office in London, all Methodist Districts, Circuit and Churches in Great Britain

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

Deacon: A Deacon is an ordained role within the Methodist Church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacons exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the Circuit on accepted commercial employment terms.

LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from Partnership to partnership.

MMPS: Methodist Ministers' Pension Scheme

Pensions Trust: The organisation through which the Circuit arranges a pension scheme for its lay employees.

Presbyters (including Superintendent): Probationer or Ordained Methodist Minister who have pastoral and administrative responsibility for the Churches within a Circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral church of a designated set of churches. The Superintendent carries the additional responsibility for overseeing the running of the Circuit.

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

Stipend: A regular fixed sum paid to ordained staff in lieu of a Salary. It is taxed in the same way a salary would be treated.

TMCP: Trustees of Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Restatement of previous year's figures

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 [Not Section 1A] and the Charities SORP FRS 102 the statement of comparative items was required. Restatement has not been necessary, and a reconciliation of opening balances is also therefore not required. A copy of the previous year's SOFA and Balance sheet is included at Appendix C for clarity.

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Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2023 **Notes to the Accounts**

4 Donations & Legacies

No legacies received. Donations received towards postal costs and circuit resources provided

Donations & Legacies	General	CMTF	Desig	22/23 Total	21/22
Collections & Donations	343			343	1,486
Total	**343**	**-**	**-**	**343**	**1,486**

5 Charitable Activities

In 2022/23 the circuit went from 20 churches to 17 due to closures and amalgamations. Each is asssed for a contribution to meet the overall net costs of the circuit. Known income from other sources is taken into account. The circuit continues to reasses contributions by membership and relative financial strength, in order to share the costs as fairly as possible. The budget also allows for our savings to be used to help manage change. 3 churches merged together at the start of the year (but 1 paid the first Quarter's assessment in advance), a further church closed in June 23 but paid the full year's assessment.

5a Assessments from Churches

Church	General	CMTF	Desig	22/23 Total	21/22	
Adel	13,333			13,333	13,333	
Beeston Hill	14,121			14,121	13,645	
Central	11,126			11,126	11,126	
Cookridge	35,652			35,652	34,613	
Farsley	14,398			14,398	14,398	
The Grove	57,469			57,469	57,469	
Headingley	31,691			31,691	31,691	
Highfield	14,242			14,242	14,242	
Hunslet	19,751			19,751	19,751	
Hyde Park	13,062			13,062	13,062	
Lower Wortley	-			-	3,000	merged
Meanwood	-			-	2,994	closed 21/22
Rodley	3,620			3,620	3,549	
St Andrew's, Beeston	22,724			22,724	22,724	
St Andrew's, Pudsey	40,794			40,794	40,794	
St John's	7,513			7,513	7,513	
St Mark's	14,514			14,514	14,514	
Trinity, Bramley	36,860			36,860	36,860	
Wesley Road	5,305			5,305	20,600	Merged
Whingate	16,960			16,960	16,960	Merged
Woodside	19,179			19,179	19,179	closed 06/23
Total	**392,314**	**-**	**-**	**392,314**	**412,017**	

Woodside Church ceased to meet, their TMCP balance passed to us but some local funds have not yet been forwarded. Wesley Road and Lower Wortley passed all their methodist assets to circuit management and their people joined with Whingate to form New Whingate. An amount equal to the closed church cash and equity funds has been designated for supporting the buildings until their futures are determined. The Circuit Office acts as treasurer for Adel, St Andrew's Pudsey, Farsley, & St Marks for which a charge is made. Sales income represents bulk-buying/reselling to churches for regular resources. Accessibility Grants refunded amounts paid out in this and the previous year to support our staff with additional needs. Youth represents donations made to help with cost of Youth 3 Generate Event.

5b Other Charitable Activities

Other Charitable Activities	General	CMTF	Desig	Restricted	22/23 Total	21/22
Property received into Circuit Control	990,000				990,000	
Meanwood Balances	-				-	14,728
Wesley Road Balance	-		126,984		126,984	-
Lower Wortley Balance	-		20,676		20,676	-
Accessibility Grants	9,067				9,067	-
Woodside balance				2,500	2,500	-
Circuit Finance Support	1,800				1,800	2,551
Youth	1,230				1,230	500
Sales Income	615				615	762
Other Misc	20				20	275
District payment for Admin support	-				-	2,684
Refund of costs for sale of Trinity	-				-	2,200
Total	**1,002,732**	**-**	**147,660**	**2,500**	**1,152,891**	**23,700**

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6 Other Trading Activities

Whitecote Hill manse is now occupied by staff. Fraser Avenue manse is ready for let but without a tenant .

6a Income from Lettings	General	CMTF	Desig	22/23 Total	21/22
Whitecote Hill Manse	-			-	10,466
Total	**-**	**-**	**-**	**-**	**10,466**

7 Investments

Investments	General	CMTF	Desig	22/23 Total	21/22
Interest	12,897	78		12,975	3,014
Dividends	1,952	3,042		4,995	1,772
Total	**14,849**	**3,120**	**-**	**17,969**	**4,786**

8 Stipends, Sals, NIC, Pensions

The Superintendent and the other presbyters are considered Key Management personnel. The members of the Circuit Meeting are the trustees of the charity. No employees receive benefits over £60,000. There is no accrual for holiday pay as it is immaterial. Holidays for ordained staff ends 31st Aug All staff are paid at or above the living wage.
Stipends were paid to 4 presbyters and 1 Deacon who were all fulltime. Salaries were paid to 1 Full Time Children & Families Worker and 2 part time administrators (.6 FTE each).

Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britian accounts. The MMPS is now in surplus.
A defined contribution pension scheme has been set up for lay employees in line with the Government guidelines on auto enrolment. Employers contribute 6% and employees from 2-6%. Rather than run multiple schemes, some churches moved their staff onto our payroll to share central administration. We currently deal with the payroll and pensions for employees based at The Grove, St Andrew's Pudsey, Hunslet, Adel, Farsley and Headingley and pass the payment on to payroll for their costs. These salary figures are not in the accounts except in the "collected/received for others" total and amount to £66,272 FTE = Full time equivalent

Stipends, Sals, NIC, Pensions	General	CMTF	Desig	22/23 Total	21/22
Ministers					
Stipends	137,333			137,333	157,526
Pensions	36,218			36,218	41,680
NIC	13,206			13,206	14,940
Computers for ministry	880			880	1,026
Expenses	1,643			1,643	1,821
Lay Staff					-
Salaries	65,396			65,396	72,809
Pensions	3,924			3,924	4,185
NIC	5,331			5,331	5,425
Expenses	545			545	1,577
Admin Charge	576			576	576
Apprenticeship levy (all people)	1,025			1,025	1,157
Total	**266,076**	**-**	**-**	**266,076**	**302,724**

9 District Assessment

The District Assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the Yorkshire - West District. The Methodist Church Fund is calculated similarly albeit using a different formula and collected by the District to pass onto the Connexion.

District Assessment	General	CMTF	Desig	22/23 Total	21/22
District Assessment	14,255			14,255	14,676
Total	**14,255**	**-**	**-**	**14,255**	**14,676**

10 Methodist Church Fund	General	CMTF	Desig	22/23 Total	21/22
Methodist Church Fund	72,309			72,309	73,432
Total	**72,309**	**-**	**-**	**72,309**	**73,432**

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11 Telephone & Travel

The Circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, this is provided directly to avoid a tax liability for the individual but some are claimed through expenses. In addition, the Children & Families worker is provided with a mobile phone with internet access. The office at Wesley Road also has phone and broadband. Travel is reimbused at standard Inland Revenue rates.

Telephone & Travel	General	CMTF	Desig	22/23 Total	21/22
Ministers					
Telephone/Internet	2,597			2,597	2,083
Travel	646			646	3,497
Lay Staff & Office					
Telephone/Internet	1,436			1,436	1,805
Travel	102			102	681
Total	**4,781**	**-**	**-**	**4,781**	**8,066**

12 Insurance & Utility costs

The Circuit owns 8 manses to house their ministers. 1 houses a minister who does not receive a stipend but works on a "house for duty basis" and 1 (Crossflatts) is due to be sold as it is surplus to our future needs. 1 is being prepared for letting (Fraser Avenue)

Insurance & Utility costs	General	CMTF	Desig	22/23 Total	21/22
Manses					
Insurance	7,161			7,161	15,141
Water	2,769			2,769	6,152
Council Tax	16,619			16,619	2,700
Gas & Electric	1,732			1,732	669
Total	**28,281**	**-**	**-**	**28,281**	**24,661**

Costs by Manse	Insurance	Council Tax	Water & Misc Heating	22/23 Total	21/22
Chestnut Drive		2,745	714	3,459	3,420
Becketts Park Drive		2,324	702	3,025	2,810
Cross Flatts (empty - to be sold)		1,902	1,460	3,362	2,482
Whitecote Hill (to be let)		2,689	670	3,359	4
Fraser Avenue		573	185	758	2,663
Edward Close		2,745	188	2,933	2,952
Swallow Close		1,739	170	1,909	1,843
Salamanca Crescent		1,902	411	2,314	2,335
Total Circuit Insurance	7,161			7,161	6,152
Total	**7,161**	**16,619**	**4,501**	**28,281**	**24,661**

13 Maintenance on Manses

£3000 per manse on average is budgeted yearly in the assessment for repairs but may not be equally used. Additionally £30,000 is designated from reserves for more major repairs and quinquennial work. Becketts Park had a replacement bathroom, new carpets and roof repairs, Edward Close was redecorated at the change over of ministers and some adaptations made for their needs (now reimbursed). Fraser Avenue was prepared for letting and Whitecote Hill refreshed after tenants changed back to staff. Salamanca Crescent has had some external fencing and shed repairs plus plumbing and electrical work undertaken.

Maintenance on Manses by Work	General	CMTF	Desig	22/23 Total	21/22
Bathroom	4,998			4,998	-
Electrical repairs	2,821			2,821	828
Carpets	2,727			2,727	-
Plumbing Repairs	2,424			2,424	966
Gas/Elec Maintenance & Inspections	2,169			2,169	1,877
Appliances replace/repair	1,917			1,917	517
Other External repairs	1,562			1,562	140
Roof Repairs	1,440			1,440	1,920
Gardening	1,106			1,106	305
Misc repairs	705			705	221
Garage repairs/demolition	635			635	118
Internal Decoration	615			615	4,512

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Manse Adaptations	545			545	5,550
Alarm Maintenance & Repair	349			349	432
Window & Door Maintenance & Repair	109			109	330
Guttering	-			-	1,006
Keysafes	-			-	186
Aerial	-			-	145
Total	**24,124**	**-**	**-**	**24,124**	**19,053**

14 Expenditure on Circuit Churches

Lower Wortley Church Building has been mothballed and is being prepared for eventual sale, Woodside Church has a tenant in the Sunday school and a lease is being agreed. The whole site is also likely to be sold in due course. Wesley Road is being used by the circuit for office space and other activities and meetings. It is 80% owned by the Methodist Church and 20% by the Baptist denomination. Lower Wortley and Wesley Road require reconstruction of title as the deeds are either missing or partially complete. This is in progress.

Expenditure on Circuit Churches	General	CMTF	Desig	22/23 Total	21/22
Utiltiies LW			1,683		
Insurance LW			7,942		
Total Lower Wortley				**9,625**	
Utiltiies WR			2,530		
Insurance WR			913		
Other Maintenance			297		
Total Wesley Road				**3,740**	
Utiltiies WS (part Year)			503		
Insurance WS (part Year)			1,551		
Governance & Legal WS			20,237		
Total Woodside				**22,291**	
Total	**-**	**-**	**35,655**	**35,655**	**-**

15 Other Outgoings

Governance Costs includes church /manse quinnqennial inspections, surveys, legal and account inspection fees (and connexional levies on the sale of buildings £48k in 21/22). £12500 Audit fee has been added as a subsequent event. **Admin** is mainly the office costs of printing and purchases of materials. It includes Safeguarding costs, and website maintenance. **Youth** charges are mainly the costs of 3 Generate. **Occupational Health** costs were reclaimed as a grant from the connexion/Dept of Work & Pensions. **Payments to Trustees/Preaching expenses**. 3 Trustees are employees of the circuit and are in receipt of a salary and employment related expenses. Some 6 local preachers are also trustees of the circuit and have received preaching expenses totalling £1505. **The Grove** is the on-going charge for the use of car spaces in their carpark. **Bank charges -** During the year the circuit paid TMCP, the custodians of the circuit's investments, management charges based on 0.285% of the value of the individual funds at the beginning of the year. **Purchase costs** are the bulk purchasing of items for churches to minimise costs to them. It is hoped **Benevolence Payments** are discretionary funds to relieve hardship, paid to individuals or charities who are in need. The restricted fund was exhausted during the year but a new policy was agreed allowing up to 1.5% of the general balance to be used if required.

Other Outgoings	General	CMTF	Desig	22/23 Total	21/22
Governance Costs	19,252	-		19,252	54,770
Admin	6,638			6,638	4,543
Youth Expenses	3,480			3,480	2,160
Occupational Health	2,365			2,365	
Preaching Expenses	2,006			2,006	1,989
The Grove	1,000			1,000	1,000
Bank Charges	120	309		429	514
Purchase costs	415			415	
Training courses & resources	318			318	3,360
Other Misc	170			170	213
Benevolence Payments	160			160	196
Tech Repair/Purchases	110			110	1,077
Pension Reserve Fund	-			-	40,000
Removal Costs	-			-	2,934
Citizens	-			-	2,000
Letting charges	-			-	1,510
House Purchase/Sale Costs	-			-	89
Total	**36,034**	**309**	**-**	**36,343**	**116,354**

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16 Grants and Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately

Grants and Donations	General	CMTF	Desig	22/23 Total	21/22
Grants agreed for future years	50,000			50,000	9,475
Adel	10,000			10,000	
St Andrew's Beeston	10,000			10,000	
Headingley	5,000			5,000	18,000
Rodley	1,000			1,000	
St Andrew's, Pudsey	-			-	16,900
PRF Grants to churches	-			-	602
Total	**76,000**	**-**	**-**	**76,000**	**44,977**

Previously agreed grants paid	22/23 Total	21/22
Meanwood - InterAct	10,000	10,000
HydePark	9,475	-
Total	**19,475**	**10,000**

17 District Advance Fund

The District Advance Fund is financed by a levy to support District grants to projects. It is calculated on all circuits on their CMTF account balance as at 31st Aug in previous accounting year. It is a sliding scale from 2.5% to 7.5%

District Advance Fund	General	CMTF	Desig	22/23 Total	21/22
District Advance Fund		2,919		2,919	3,237
Total	**-**	**2,919**	**-**	**2,919**	**3,237**

18 Transfers/adjustments

Transfers/adjustments	General	CMTF	Desig	22/23 Total	21/22
Tmcp Interest to General	2,311	- 2,311		-	-
Total	**2,311**	**- 2,311**	**-**	**-**	**-**

19 Investment gains

Investment gains	General	CMTF	Desig	22/23 Total	21/22
Gain/loss on value of Fixed Assets	-				179,964
Gain/loss on value of Equities	- 3,457	- 4,380		- 7,837	- 6,913
Total	**- 3,457**	**- 4,380**	**-**	**- 7,837**	**173,051**

The circuit owns 8 manses: 6 are occupied by staff, 1 is for sale (crossflatts) and 1 is to let (no tenant).
3 church buildings passed to the circuit as societies merged or closed during the year. These are shown at estimated sale cost However connexional levies are charged after £20k (20% on the remainder of the first £100k and 40% on the rest are taken unless funds are for a replacement project).
TMCP is the legal owner and custodian trustee of all methodist church property.
Equities were also passed to the circuit at church merger. Equities are regarded as medium or long term

20 Property & Investments

Property & Investments	General	CMTF	Desig	Restricted	22/23 Total	21/22
4 Chestnut Ave LS16 (Manse)	236,891				236,891	236,891
33 Becketts Park Dr LS6 3PD (Manse)*	233,720				233,720	233,720
7 Fraser Avenue LS18 5EA (Manse)	300,000				300,000	300,000
15 Edward Close LS28 7FG (Manse)	310,000				310,000	310,000
54 Whitecote Hill LS13 2HU (Manse)	320,000				320,000	320,000
36 Crossflatts Ave, LS11 7BG (Manse)	250,000				250,000	250,000
6 Swallow Close LS12 3TH (Manse)	320,000				320,000	320,000
10 Salamanca Cres LS10 4GJ (Manse)	279,995				279,995	279,995
Manse Subtotal	**2,250,606**				**2,250,606**	2,250,606
Lower Wortley Methodist Church	250,000				250,000	
Wesley Road Chapel (80% Methodist)	240,000				240,000	
Woodside Methodist Church	500,000				500,000	
Churches under Circuit Trusteeship	**990,000**				**990,000**	
Total Property	**3,240,606**				**3,240,606**	**2,250,606**
TMCP WR Equities	149,716				149,716	
CFB Equities		98,750			98,750	103,130
Investments Subtotal	**149,716**	**98,750**			**248,466**	**103,130**
Total Fixed assets	**3,390,322**	**98,750**	**-**	**-**	**3,489,072**	**2,353,736**

* Investment Property (land assumed at 60% of value)

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21 Debtors & Prepayments

All sums shown as debtors in 21/22 were received in the following year. All sums paid in advance at 22/23 were for activities in 23/24 except for a £6000 loan to Cottingley Church in 20/21 which remains outstanding

Debtors & Prepayments	General	CMTF	Desig	22/23 Total	21/22
Stipends	16,777			16,777	15,721
Church Payments	6,001			6,001	6,001
Total	**22,778**	**-**	**-**	**22,778**	**21,721**

22 Creditors and Accruals

All sums accrued in 22/23 will be paid in 23/24 unless indicated. Agreed grants are £10k per year to the work of InterAct (4 years remaining) and the same to Leeds Sanctuary to part fund the University Chaplaincy (5 years).

Creditors and Accruals	General	CMTF	Desig	22/23 Total	21/22
Assessment	70,810			70,810	88,533
Audit Fee 22/23	12,500			12,500	
Internal Decorations	-			-	4,512
Subtotal	**83,310**	**-**	**-**	**83,310**	**93,045**
23 Agreed Grants <1 Yr	20,000			20,000	59,475
24 Agreed Grants >1 Yr	70,000			70,000	
Total	**173,310**	**-**	**-**	**173,310**	**152,520**

25 How funds are held

Monetary Balances held at the CFB and at the CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitary but whereever possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund are held by TMCP in the Trustees Interest and interest is credited to the account regularly (along with dividends from the Equity funds shown in investments above).

Bank Balances	General	CMTF	Desig	Restricted	22/23 Total	21/22
TMCP WR (Tif)	34				34	
TMCP Trustees Investment Fund (Tif)		2,837			2,837	5,256
TMCP Waters fund (Tif)				2,500	2,500	
TMCP Subtotal	**34**	**2,837**	**-**	**2,500**	**5,371**	**5,256**
CFB Account	**265,812**		**112,005**		**377,817**	**477,861**
Cash	163				163	258
CAF Bank Current Account	53,656		-		53,656	73,501
CAF Bank Debit Card Account	1,191				1,191	1,990
Cash at bank and in hand	**55,010**	**-**	**-**	**-**	**55,010**	**75,748**
Total	**320,856**	**2,837**	**112,005**	**2,500**	**438,198**	**558,866**

26 Payment to Trustees

Payment to Trustees	General	CMTF	Desig	22/23 Total	21/22
Stipends and salaries (less charges) Note 8	264,476			264,476	300,990
Other Payments made to trustees	1,505			1,505	1,610
Total	**265,980**			**265,980**	**302,600**

No. of trustees who were paid expenses	13	15

Nature of the expenses

Expense payments primarily relate to reimbursement for local preaching or travel costs apart from staff costs

27 Fees for examination/audit of accounts

Fees for examination/audit of accounts	General	CMTF	Desig	22/23 Total	21/22
Audit Fee 23/24	12,500			12,500	-
Independent examiner's fees (21/22)	1,044			1,044	996
	13,544			**13,544**	**996**

The Circuit acted as Agent either in the collection or facilitation of the monies below and they do not form part of the Circuit's accounts. Related party transaction has been paid on and logged as received directly from the church.

28 Collected and passed to others

Collected and passed to others	22/23 Total	21/22
Church Salaries	66,272	56,169
Purchases on behalf of churches	14,138	30,870
Closing Balances to LEP partners	58,529	-
Leaving Gifts/misc	167	40
Cheques to Circuit for related parties	320	372
Total	**139,425**	**87,451**

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29 Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers /Adjustments	Closing Balance	Purpose of the funds
General	422,811	420,237	521,861	-1,146	320,040	General operations
Property	2,250,606	990,000	0	0	3,240,606	Value of property
Designated Funds	0	147,660	35,655	0	112,005	closure/merger of societies and churches buildings passed to circuit oversight.
CMTF	108,386	3,120	3,228	-6,691	101,587	property sales/investment income, use per standing orders
Totals	2,781,802	1,561,017	560,744	-7,837	3,774,238	

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
TMCP Waters Fund		2,500	0		2,500	Children's participation in music and worship
Totals	0	2,500	0	0	2,500	

30 Tangible Fixed Assets

The Circuit owns 8 Residential properties. 1 is advertised for let as it is surplus to our current needs. Change in investment property represents change in manse to be let, (Becketts Park). 3 Church buildings moved under Circuit control as societies closed and merged. Value are net of Connexional levy and estimated charges)

There are no other fixed assets of significant value.

	Residential Land*	Other Land*	Manses & Churches	Investment property	Total
Bal B/fwds	1,350,364		806,754.40	93,488	2,250,606
Additions		594,000	396,000		990,000
Revaluation					-
disposals					-
Transfers					-
Balance C/Forward	1,350,364	594,000	1,202,754	93,488	3,240,606

Accumulated Depreciation

Basis			SL or RB	SL or RB	
Rate					
Bal B/fwds					
Additions					
Revaluation					
disposals					
Transfers					
Balance Carried Forwards					

Net Book Value

Bal B/fwds	1,350,364	-	806,754	93,488	2,250,606
Balance C/Forward	1,350,364	594,000	1,202,754	93,488	3,240,606

*Land/building split estimated at 60/40 of deemed valuations last year

31 Investments

	Bal B/fwds	Additions	Revaluation	Transfers	Balance C/Forward
	103,130	153,173	- 7,837	-	248,466

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32 Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2016
			£	£	£	£
Methodist Church Fund	National Church Fund	Circuit Assessment		72,309		
Methodist District	Yorkshire - West District Funds	Circuit Assessment		14,255		
Mission in Britain Fund	Methodist Charity	Church Funds banked direct		686		
Fund for Support of Presbyters & Deacons	Methodist Charity	Church Funds banked direct		686		
Fund for Property	Methodist Charity	Church Funds banked direct		825		
World Mission Fund (inc JMA)	Methodist Charity	Church Funds banked direct		2,944		
Methodist Fund for Training	Methodist Charity	Church Funds banked direct		195		
Methodists Ministers' Housing	Methodist Charity	Church Funds banked direct		75		
Total			-	**91,975**	-	-

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33 Net cash provided by (used in) operating activities

	22/23	21/22
	£	£
Net Income	994,935	18,326
Income from investments	(17,969)	(4,768)
Income from lettings		(10,466)
Fixed Asset Investment donations	(153,173)	
Loss on investment assets	7,837	6,913
Property received into Circuit Control	(990,000)	
Increase/(decrease) in debtors	(1,057)	985
Increase/(decrease) in creditors	20,791	(4,307)
Net cash provided by (used in) operating activities	**(138,636)**	**6,683**

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Leeds South & West Circuit
DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31st Aug 2023 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: Helen Boocock Date: 30/9/23

Name of Treasurer: Miss H C Boocock

Address: 22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2023 were presented to the Circuit Meeting at its meeting on 11/9/23

and were approved.

Signature of the Chair of the meeting:

Name of the Chair of the meeting: **Rev Jo Lightowler**

Date: 18/9/24

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Leeds South & West Methodist Circuit

Appendices

A. Trustees of the Charity

B. Reserves Policy

C. Last year's SOFA and Balance sheet

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Appendix A

S.O. 510 (i) **Circuit Ministers and Supernumeraries**

Revd Jo Lightowler	Revd Mo Onyett	Revd Rach Ward
Revd Pete Brazier	Deacon Guy Austin-Bride	
Revd Madeline Andrews	Revd Peter Reasbeck	

Circuit Stewards

Miss Anne Jackson	Miss Audrey Wilks	Mrs Kirsty Butler
Mr Stuart Westerman	Mr Peter Cordwell	Mr Edmund Linfield
Mr Philip Maud	Mrs Elizabeth Smith	Dr Rob Moore

S.O. 510 (ii) Residing in the Circuit

Revd Melvyn Kelly Revd David Goodall (non-voting member) Revd Keith Hunt

S.O. 510 (iv) Lay employees

Miss Cathy Boocock (Treasurer)
Mrs Erica Hartley (CM Sec) (& **S.O. 510 v**)
Mrs Sharon Brocksom (Children & Families Development Worker)

S.O. 510 (vi) Mrs Janet Taylor (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders

From each church, 1 church steward 1 church treasurer, 1 church rep or Where the presence of the senior steward, treasurer and one other representative does not provide three representatives to the Circuit Meeting from the local church (eg where the role of treasurer is fulfilled by circuit provision, or where the treasurer is also senior steward), additional representatives to bring the local church representatives to a maximum of three may be appointed.

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Michelle Rock	Miss Cathy Boocock*	Mrs Cherrie Dacre
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Paul Metcalfe	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	Mrs Jean Gosling
Farsley	Mrs Linda Kellett	Miss Cathy Boocock*	Mr John Procter
The Grove	Mrs Kath Ashby	Mr Bryan Whitham	Mrs Ann Bailey
Headingley	Prof Gordon Andrews	Mrs Jean Townsend	Vacant
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hunslet	Mrs Barbara Hartley	Mrs Caroline Mason	Mr Ian Hartley
Hyde Park	Mrs Jackie Hillyard	Mr Simon Brocksom	Mrs Pat Hemingway
New Whingate	Mr Brian Draper	Mr Keith Harrison	Mrs Glynis Clarke
Rodley	Mr John Uren	Mr Brian Thornton	vacant
St Andrew's, Beeston	Vacant	Mrs Elizabeth Smith	Mrs Helen Ingleby
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Cathy Boocock*	Mrs Carol Simpson
St John's	Mrs Susan Hogarth	Mr Stuart Pedder	Mr Emmanuel Oikelome
St Mark's	Miss Barbara Edwards	Miss Cathy Boocock*	Miss Sophie Lockwood
Trinity, Bramley	Mrs Pam Bruce	Mrs Frances Wood	Mr David Wood

S.O. 510 (ix) to be reviewed annually

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

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Leeds South & West Methodist Circuit

Appendix B

Please note these figures were agreed by trustees before the Audit fee £12,500 was incurred and deducted from the accounts. The general fund, totals and the 6 months expenditure allocation would need to be reduced by this amount.

RESERVES POLICY of **Leeds South & West Methodist Circuit**

(*Church Council☐/Circuit Meeting✓/District☐)

1. **Unrestricted** Funds held at Y/E 31/08/2023 (includes Circuit Model Trust Funds and excludes Property	£ 332 540 Gen (inc Equities) £ 112 005 £ 101 587 CMTF **£ 546 132** Total
2. **Restricted** Funds held	£ 2500
3. **Endowment** Funds held	£ nil

4. **Reserves policy for General Funds and CMTF**

Aims

(1) To secure and sustain the Circuit's viability and future
(2) To carry out its mission strategy
(3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

a) The ministerial oversight and pastoral care of 17 churches, including 3 local ecumenical partnerships
b) The support of a staff team of 6 Ministers, and 2 part time lay staff responsible for admin and finance.
c) The maintenance and upkeep of 8 manses
d) Mission Activities and Fresh Expression projects
e) Training and Development of all its people
f) Financial provision for Churches in difficulties
g) Redundant churches

Financial Plans

General Accounts	£	332 540
Church Buildings under Circuit responsibility	£	112 005
Circuit Model Trust Funds	£	101 587
Unrestricted Funds Total	£	**546 132** (plus Building Assets)

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.
The Circuit Assessment is reviewed annually and covers the cost of our permanent staff.
We also make provision for our property maintenance programme by:

- Designating £3,000 per annum on average to maintain each manse within the assessment
- A further £30,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £220,000.

Circuit Model Trust (unrestricted fund) £101 587 this fund is derived mainly from the sales of Chapels and manses and is used to support the needs of the circuit, along with General Fund, as outlined in the

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totals below.

Fund have also been set aside to support the additional church buildings which have passed to circuit control and to help societies as they close or merge together.

In summary, the Circuit has agreed the following designations to our finances across both the General & CMTF funds.

£	220,000	6 month's Expenditure
£	30,000	Property Maintenance plan
£	60,000	Church Contingency fund for emergencies, assessment non-payment
£	112,005	Closure/merger of societies and churches buildings passed to circuit oversight.
£	28,627	Grants support to churches, Circuit Mission and outreach, Eco projects
£	10,000	Training, Resources and youthwork
£	18,000	statutory redundancy costs in case of emergency
£	67,500	to meet the assessment deficit.
£	546,132	(total of General, Designated and Model Trust)

Amounts already recognised in the circuit accounts and provisions made outside of this policy £90,000 for future Grants to Churches/Charities already agreed.

As redundant property is sold, the funds will be used in accordance with the circuit financial framework document to invest in our remaining church and circuit mission and maintenance plans

Benevolence Policy
The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above and would come from our crisis budget (Gen/Model Trust).

5. **Policy for Restricted Funds**

£2500 received from the closure of Woodside to be spent on youth work, with an emphasis on helping children participate in music and worship.

6. **Terms relating to Endowment Funds held**

None held

This Reserves Policy has been approved by **Leeds South & West Methodist Circuit**

(*Church Council☐/ **Circuit Meeting**✓/District☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature Helen Boocock	Signature

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Appendix C

Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2022

	No.	General	Property	Total General	CMTF	21/22	2020/21
Income							
Donations & Legacies	4	1,486		1,486	-	**1,486**	**385**
Charitable Activities	5						
Assessments from Churches		412,017		412,017		**412,017**	**421,731**
Other Charitable Activities		23,700		23,700		**23,700**	**3,233**
Other Trading Activities							
Income from Lettings	6	10,466		10,466		**10,466**	**3,266**
Investments	7	2,643		2,643	2,142	**4,786**	**2,410**
Other Income	8			-	179,964	**179,964**	-
Total Income		**450,313**	**-**	**450,313**	**182,107**	**632,420**	**431,026**
Stipends, Sals, NIC, Pensions	9	302,724		302,724		**302,724**	**272,086**
District Assessment	10	14,676		14,676		**14,676**	**17,324**
Methodist Church Fund	11	73,432		73,432		**73,432**	**75,616**
Telephone & Travel	12	8,066		8,066		**8,066**	**4,535**
Insurance & Utility costs	13	24,661		24,661		**24,661**	**25,557**
Maintenance on Manses	14	19,053		19,053		**19,053**	**39,166**
Other Outgoings	15	68,041		68,041	48,313	**116,354**	**34,694**
Grants and Donations	16	44,977		44,977	-	**44,977**	**50,000**
District Advance Fund	17			-	3,237	**3,237**	**2,590**
Total Charitable expenditure		**555,630**	**-**	**555,630**	**51,550**	**607,180**	**521,568**
Net Income/Exp before gain/loss		**- 105,317**	**-**	**- 105,317**	**130,557**	**25,240**	**- 90,543**
Transfers between Funds	18	130,000	-	130,000	(130,000)	-	-
		24,683	**-**	**24,683**	**557**	**25,240**	**- 90,543**
Gain/Loss on reval/sale of fixed assets				-	-	-	**98,810**
Gain/Loss on investment assets	19			-	- 6,913	**- 6,913**	**17,067**
Balances brought forward		398,128	2,250,606	2,648,734	114,742	**2,763,476**	**2,738,141**
TOTAL Funds		**422,811**	**2,250,606**	**2,673,417**	108,386	**2,781,802**	**2,763,476**
Monies received for others	28					87,451	68,933
Monies passed on to others						87,451	68,933
						-	-

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Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2022

		Unrestricted			
		General	CMTF	2021/22	2020/21
	Fixed Assests			£	£
	Circuit Manses & Equipment	2,250,606		2,250,606	2,157,118
	Investment Properties	-		-	93,488
	Investments TMCP		103,130	103,130	110,043
20	***Total fixed assets***	**2,250,606**	**103,130**	**2,353,736**	**2,360,649**
	Current Assets				
21	Debtors & Prepayments	21,721		21,721	22,705
	Loans by the Circuit			-	-
	Trustee for Methodist Purposes		5,256	5,256	4,699
	Central Finance Board	477,861		477,861	478,005
	Cash at bank and in hand	75,748		75,748	54,244
		575,331	**5,256**	**580,587**	**559,654**
22	Creditors (due under 1 year)	93,045		93,045	93,009
23	Grants agreed	59,475		59,475	60,000
	Net current assets/liabilities	422,811	5,256	428,067	406,645
		2,673,417	**108,386**	**2,781,802**	**2,767,294**
	Creditors and Accruals > 1 year			-	-
24	Provisions for liabilities and charges	-		-	3,818
		2,673,417	**108,386**	**2,781,802**	**2,763,476**
	Funds of the Circuit				
25	General Fund (unrestricted)	2,673,417		2,673,417	2,648,734
	Circuit Model Trust Fund (Unrestricted)		108,386	108,386	114,742
	Designated Funds (Unrestricted)			-	-
	Total Unrestricted Funds			**2,781,802**	**2,763,476**
	Restricted Funds			-	-
	Total Funds	**2,673,417**	**108,386**	**2,781,802**	**2,763,476**

LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales - Charity number 1129529

Accounts

Leeds South & West

Methodist Circuit

Trustees Annual Report & Accounts

2021/22

Leeds South & West Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st Aug 2022

Introduction

The circuit exists to support churches in their current worship, mission, and service through the centralised provision of ordained staff (& their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles function as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and offer strategic ideas and plans for shaping the church for the future.

Aims and organisation

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the 'Our Calling' document available from

www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2021/22 continued to be a challenging year as many of our churches still struggled to recover following the pandemic. Rentals only began to stabilize this year as groups decided how to continue their operations.

Worship continued Face to face, online and by post. The circuit engaged with people regularly through its website and used Facebook, YouTube and Zoom accounts in creative ways to reach as many as possible.

Due to central provision of resources, the team can support churches who could not undertake such activities. It also ensures a more efficient distribution for all. Ordained staff continued to spend considerable time with the wider community through the provision of pastoral care as well as demands of funeral support. Demand for weddings and baptisms also grew as the buildings came back into use.

The children and families' development worker provides significant resources for our younger people and remains highly valued by her churches as well as leading safeguarding training across our churches. The admin team continues to work flexibly, offering advice and help regarding finance, governance, and administrative matters. Demand for their time only continues to grow and a new partnership model of working together with churches is being piloted.

Our lay pastor provided significant amounts of telephone and online pastoral and prayer opportunities. Although we could not afford to continue this role, we know that it has left a pastoral legacy that can be developed in local churches. Churches were also able to enjoy a varied programme of preachers online and we have begun to explore new ways of working together.

Centralisation also enabled staff to worship more regularly within their communities without always holding the leadership role, providing more time to nurture their own personal reflection and development.

We made the decision not to pursue our original vision for a community house but work on a dispersed community continues.

Finance remains a concern, with reduced income seen by many of our churches. The circuit has designated resources to support and help churches in crisis.

However, morale in the team is high and the online centralized communities remain particularly helpful in breaking down geographical barriers. Local churches still offer significant opportunities to explore faith and attend worship as well as acting as central hubs for foodbank collection and/or distribution, providing resources for two charity shops, opening warm spaces and being places for community use. Some have begun collaborating with Leeds Citizens in actively campaigning to improve their local neighbourhoods.

We are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations. We give thanks for the ministries of Rev Mark Godfrey and Rev Keith Hunt. Mark retired at the end of the year and Keith became a minister without appointment. He continues to live in a manse and work part time in a pastoral ministry within our circuit but does not draw a stipend. A new probationary Presbyter joins our team in Sep 22 and pastoral oversight of churches has been realigned to reflect these staffing movements.

Finance Summary

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches £412,017 (91%). Additionally, some income is received from lettings, donations & investments (4%) and some balances were received from closed churches together with reimbursement for work undertaken for other areas of Methodism (5%). (Figures & percentages exclude the sale of Trinity Building Blocks for comparison £179,964)

Expenditure trends

Stipends increase each financial year in line with Conference approved amounts. The circuit also applies the same increase to its lay employees. 50% of expenses were used to pay our people and associated costs (£302,724). 15% represented the circuit's contributions to the district and connexional budgets (£88,108). This is used to fund the work of the wider methodist church.

Other admin and governance requirements totalled £116,354 (19%). Governance included the central levy on the sale of a church £47,986 and £40,000 to the Central Methodist Pension fund deficit. 51,780 (8%) includes the upkeep of our minister residences and associated running costs, Grants, and payments to support churches totalled £48,214 (8%),

Fund balances

At the year end, the net current assets of the circuit were £ 428 067. This has increased, due to the sale of property. The Trustees note that this is more than sufficient to cover the expenditure of the charity for at least 9 months.

Plans for 22/23

The pandemic has changed some plans with projects and priorities changing and budgets and resources redirected to accommodate online, telephony and postal ministries, and local church needs. Three churches have agreed to merge in the coming months into one building. One church has been unable to pay their contribution this year, and there is likely to be significant challenges to our income stream as other churches reassess their future. Capital from building sales will assist in such transition. However, this will affect both our staffing needs and affordability. Two ministers came off our payroll at the end of the year and only one was replaced. Our Lay pastor also came to the end of his contract and was made redundant.

Churches are struggling to recover from Covid, experiencing increasing costs and a slow return of building use. Climate change needs and rising energy costs are also continuing to be concerns.

A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year

Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from Jan 2015) - Charities SORP (FRS 102).

Full Name of Charity: Leeds South & West Circuit

Registration Charity Number: 1129529

Date of registration: 2009

Charity in present form from 2015/16
(It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009)

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

A Trustee List is attached as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers

Rev Jo Lightowler (Superintendent),
Rev Pete Brazier, Rev Mark Godfrey, Rev Keith Hunt, Rev Rach Ward, Deacon Guy Austin-Bride

Children & Families Development Worker

Mrs Sharon Brocksom

Lay Pastor

Mr Chris Coleman

Circuit Stewards (Lay Volunteers)

Miss Anne Jackson (Senior), Mrs Kirsty Butler, Mr Peter Cordwell, Prof Edmund Linfield,
Mr Phil Maud, Dr Rob Moore Mrs Elizabeth Smith, Mr Stuart Westerman, Miss Audrey Wilks,

Administrators

Mrs Erica Hartley & Miss Helen Boocock

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner: Sleigh & Story Chartered Certified Accountants
Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse HD6 4AH.

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Aims and Organisation

The Charity's objective is to act as a resource provider within the area around South & West Leeds for 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 discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church
   - Worshipping God through prayer, song and other acts of worship including the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike
   - The teaching of Christianity through sermons, courses, and small groups.
   - The resourcing of pastoral work including visiting the sick and bereaved.
   - Taking religious assemblies in local schools.
   - Promotion of Christianity through the staging of events and services.
   - Working with local groups to improve and benefit the communities in which we live
   - Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). All Governance Documents can be found online at the Methodist Church of Great Britain Website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee, and the Circuit Meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is made available to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit.

Churches within Leeds South & West Circuit

Adel Methodist Church	Highfield Methodist Church	St John's Methodist Church
Beeston Hill UFC (LEP)	Hunslet Methodist Church	St Mark's Methodist Church
Central Methodist Church	Hyde Park Methodist Church	Trinity Bramley Methodist Church
Cookridge Methodist Church	Lower Wortley Methodist Church*	Wesley Road Chapel (LEP) *
The Church in Farsley (LEP)	The Church In Rodley (LEP)	Whingate Methodist Church*
The Grove Methodist Church	St Andrew's Methodist Church, Beeston	Woodside Methodist Church
Headingley Methodist Church	St Andrew's Methodist Church, Pudsey	* Merging 1/10/23

Risk Management

The major risks have been identified and recorded.

There is a regular annual review process undertaken.

Income and Expenditure is being monitored and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves. There is also a crisis contingency amount included within the reserves policy.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people, and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Leeds South & West Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches.

The Leeds South & West Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is attached at the end of this document. We confirm that it is sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Policies

The following additional policies have been formally adopted by the trustees

Disciplinary & Dismissal Procedure	Equality Diversity Inclusion
Safeguarding Policy	Grievance Procedure
Health & safety	Redundancy
Lone Workers	Photography and recording
Social Media	Working at Heights
Lay Staff Training and Pay policy	

2021/22

Leeds South & West Methodist Circuit

Accounts

For the year ended 31st Aug 2022

(Accruals Basis)

Charity Number 1129529

District: Yorkshire West 27

Circuit: Leeds South & West 01

Ministers
Rev Jo Lightowler (Superintendent)
Rev P Brazier, Rev M Godfrey, Rev K Hunt, Rev R Ward, Deacon G Austin-Bride

Lay Employees
Mrs S Brocksom, Mr C Coleman, Mrs A E Hartley, Miss H C Boocock

Stewards
Miss V A Jackson (Senior**)**, Mrs K Butler, Mr P Cordwell, Prof E Linfield,
Mr P Maud, Dr R Moore, Mrs E Smith, Mr S Westerman, Miss A Wilks

Treasurer
Miss H C Boocock

Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2022

	No.	General	Property	Total General	CMTF	21/22	2020/21
Income							
Donations & Legacies	4	1,486		1,486	-	**1,486**	**385**
Charitable Activities	5						
Assessments from Churches		412,017		412,017		**412,017**	**421,731**
Other Charitable Activities		23,700		23,700		**23,700**	**3,233**
Other Trading Activities							
Income from Lettings	6	10,466		10,466		**10,466**	**3,266**
Investments	7	2,643		2,643	2,142	**4,786**	**2,410**
Other Income	8			-	179,964	**179,964**	-
Total Income		**450,313**	**-**	**450,313**	**182,107**	**632,420**	**431,026**
Stipends, Sals, NIC, Pensions	9	302,724		302,724		**302,724**	**272,086**
District Assessment	10	14,676		14,676		**14,676**	**17,324**
Methodist Church Fund	11	73,432		73,432		**73,432**	**75,616**
Telephone & Travel	12	8,066		8,066		**8,066**	**4,535**
Insurance & Utility costs	13	24,661		24,661		**24,661**	**25,557**
Maintenance on Manses	14	19,053		19,053		**19,053**	**39,166**
Other Outgoings	15	68,041		68,041	48,313	**116,354**	**34,694**
Grants and Donations	16	44,977		44,977	-	**44,977**	**50,000**
District Advance Fund	17			-	3,237	**3,237**	**2,590**
Total Charitable expenditure		**555,630**	**-**	**555,630**	**51,550**	**607,180**	**521,568**
Net Income/Exp before gain/loss		**- 105,317**	**-**	**- 105,317**	**130,557**	**25,240**	**- 90,543**
Transfers between Funds	18	130,000	-	130,000	(130,000)	-	-
		24,683	**-**	**24,683**	**557**	**25,240**	**- 90,543**
Gain/Loss on reval/sale of fixed assets				-	-	**-**	**98,810**
Gain/Loss on investment assets	19			-	- 6,913	**- 6,913**	**17,067**
Balances brought forward		398,128	2,250,606	2,648,734	114,742	**2,763,476**	**2,738,141**
TOTAL Funds		**422,811**	**2,250,606**	**2,673,417**	108,386	**2,781,802**	**2,763,476**
Monies received for others	28					87,451	68,933
Monies passed on to others						87,451	68,933
						-	-

Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2022

		Unrestricted			
		General	CMTF	2021/22	2020/21
	Fixed Assests			£	£
	Circuit Manses & Equipment	2,250,606		2,250,606	2,157,118
	Investment Properties	-		-	93,488
	Investments TMCP		103,130	103,130	110,043
20	***Total fixed assets***	**2,250,606**	**103,130**	**2,353,736**	**2,360,649**
	Current Assets				
21	Debtors & Prepayments	21,721		21,721	22,705
	Loans by the Circuit			-	-
	Trustee for Methodist Purposes		5,256	5,256	4,699
	Central Finance Board	477,861		477,861	478,005
	Cash at bank and in hand	75,748		75,748	54,244
		575,331	**5,256**	**580,587**	**559,654**
22	Creditors (due under 1 year)	93,045		93,045	93,009
23	Grants agreed	59,475		59,475	60,000
	Net current assets/liabilities	422,811	5,256	428,067	406,645
		2,673,417	**108,386**	**2,781,802**	**2,767,294**
	Creditors and Accruals > 1 year			-	-
24	Provisions for liabilities and charges	-		-	3,818
		2,673,417	**108,386**	**2,781,802**	**2,763,476**
	Funds of the Circuit				
25	General Fund (unrestricted)	2,673,417		2,673,417	2,648,734
	Circuit Model Trust Fund (Unrestricted)		108,386	108,386	114,742
	Designated Funds (Unrestricted)			-	-
	Total Unrestricted Funds			**2,781,802**	**2,763,476**
	Restricted Funds			-	-
	Total Funds	**2,673,417**	**108,386**	**2,781,802**	**2,763,476**

Leeds South & West Methodist Circuit 27/01

Notes to the Accounts

1 Basis of accounting and accounting policies

a) Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS102)).

b) Public Benefit Entity

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable, and complete. Where estimates are used these are based on experience, research, and judgment. The accounts are expressed in £Sterling, rounded to the nearest pound.

e) FRS 102 SORP 2015

These accounts are compliant with FRS102 and with the FRS102 SORP 2015. The previous year's published accounts have been restated, where necessary to be on the same basis: details of any adjustment appear in Note 3 below. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg8.(4)(d)of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

f) Going Concern

Based on the monetary assets and human resources available at the end of the year, the trustees believe that the Circuit is a going concern

g) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements.

h) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as 'Other income' in the SOFA will be shown separately if they are considered material.

The Circuit acts as Agent in three matters

- the collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist church – 'Connexional Funds'
- the administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.
- the administration (payment and reimbursement) of church employee wages.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.

i) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

j) Grants & fixed term appointments

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant or when the Circuit accepts that there is a legal or operational obligation to make the payment if it subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

k) VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

l) Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees of the property. At that time, the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

m) Monetary investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

n) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified within the accounts.

o) Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

p) Methodist Connexional Funds

The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit acts as Agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.

q) Funds

The trustees have adopted a policy for all unrestricted reserves which is included as Appendix B. The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower specified purpose. Designated funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment funds. Details of each material fund are disclosed in the accounts. Any funds may be represented by more than just cash.

r) Minister's Manse Costs

The Circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in -kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

2 Glossary of Terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities.

Church: a group of members from twelve to more than three hundred

Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or local Churches.

CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of Circuit Trustees responsible for the day-to-day administration and policy formulation of the Circuit. The CLT comprises the Presbyters and Deacons stationed within the Circuit, The Circuit Stewards, including a finance steward and the Lay employees.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office in London, all Methodist Districts, Circuit and Churches in Great Britain

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

Deacon: A Deacon is an ordained role within the Methodist Church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacons exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the Circuit on accepted commercial employment terms.

LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from Partnership to partnership.

MMPS: Methodist Ministers' Pension Scheme

Pensions Trust: The organisation through which the Circuit arranges a pension scheme for its lay employees.

Presbyters (including Superintendent): Probationer or Ordained Methodist Minister who have pastoral and administrative responsibility for the Churches within a Circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral church of a designated set of churches. The Superintendent carries the additional responsibility for overseeing the running of the Circuit.

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

Stipend: A regular fixed sum paid to ordained staff in lieu of a Salary. It is taxed in the same way a salary would be treated.

TMCP: Trustees of Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Restatement of previous year's figures

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 [Not Section 1A] and the Charities SORP FRS 102 the statement of comparative items was required. Restatement has not been necessary, and a reconciliation of opening balances is also therefore not required. A copy of the previous year's SOFA and Balance sheet is included at Appendix C for clarity.

Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2022
Notes to the Accounts

4 Donations & Legacies

No Bequests received but 1 major donation from Trinity Methodist Church Bramley towards our overspend together with some additional small donations

Donations & Legacies	General	CMTF	Desig	21/22 Total	20/21
Collections & Donations	1,486			1,486	385
Total	**1,486**	**-**	**-**	**1,486**	**385**

5 Charitable Activities

In 2021/22 the circuit had 20 churches. Each is assssed for a contribution to meet the overall net costs of the circuit. Known income from other sources is taken into account. The circuit is currently transitioning from 3 different calculation methods to one, aiming to assess contributions more fairly by membership and relative financial strength, however the pandemic has slowed this process down. The plan also allows for saving to be used to help manage change. One church were was unable to pay their assessment, 1 had cash flow issues. Another church had closed by the start of the year but paid the first Quarter's assessment in advance.

5a Assessments from Churches

Church	General	CMTF	Desig	21/22 Total	20/21
Adel	13,333			13,333	13,333
Beeston Hill	13,645			13,645	13,710
Central	11,126			11,126	11,126
Cookridge	34,613			34,613	34,613
Farsley	14,398			14,398	14,398
The Grove	57,469			57,469	57,469
Headingley	31,691			31,691	31,691
Highfield	14,242			14,242	14,242
Hunslet	19,751			19,751	19,751
Hyde Park	13,062			13,062	13,062
Lower Wortley	3,000			3,000	3,666
Meanwood	2,994			2,994	11,977
Rodley	3,549			3,549	3,549
St Andrew's, Beeston	22,724			22,724	22,724
St Andrew's, Pudsey	40,794			40,794	40,794
St John's	7,513			7,513	7,513
St Mark's	14,514			14,514	14,514
Trinity, Bramley	36,860			36,860	36,860
Wesley Road	20,600			20,600	20,600
Whingate	16,960			16,960	16,960
Woodside	19,179			19,179	19,179
Total	**412,017**	**-**	**-**	**412,017**	**421,731**

During the year Trinity Beeston was sold and some costs refunded. Meanwood Church ceased to meet, their accounts were closed and the balance passed to us. The Circuit Office acts as treasurer for Adel, St Andrew's Pudsey, Farsley, Wesley Road & St Marks for which a charge is made. Admin support of 3 hrs per week was provided to Leeds Sanctuary. Sales income represents bulk-buying/reselling to churches for regular resources.

5b Other Charitable Activities

Other Charitable Activities	General	CMTF	Desig	21/22 Total	20/21
Meanwood Balances	14,728			14,728	-
Refund of costs for sale of Trinity	2,200			2,200	-
Sales Income	762			762	353
Other Misc	275			275	-
Circuit Finance Support	2,551			2,551	1,100
District payment for Admin support	2,684			2,684	780
Youth	500			500	1,000
Total	**23,700**	**-**	**-**	**23,700**	**3,233**

6 Other Trading Activities

The Whitecote Hill Manse had tenants for 10 months of the year.

6a Income from Lettings

Income from Lettings	General	CMTF	Desig	21/22 Total	20/21
Whitecote Hill Manse	10,466			10,466	3,266
Total	**10,466**	**-**	**-**	**10,466**	**3,266**

7 Investments

Investments	General	CMTF	Desig	21/22 Total	20/21
Interest	2,643	371		3,014	696
Dividend		1,772		1,772	1,715
Total	**2,643**	**2,142**	**-**	**4,786**	**2,410**

8 Other Income

Other income	General	CMTF	Desig	21/22 Total	20/21
Sale of Trinity Building Blocks Church	**-**	**179,964**	**-**	**179,964**	**-**

9 Stipends, Sals, NIC, Pensions

The Superintendent and the other presbyters are considered Key Management personnel. The members of the Circuit Meeting are the trustees of the charity. No employees received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. Holidays for ordained staff ends 31st Aug All staff are paid at or above the living wage.
Stipends were paid to 5 presbyters and 1 Deacon who were all fulltime. Salaries were paid to 1 Full Time Children & Families), 1 full Time Lay Pastor and 2 part time administrators (.6 FTE each). The Lay pastor contract ended in July and was not renewed due to financial pressures.

Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britian accounts. The MMPS is in deficit but a plan for removal of the deficit is in implementation.
A defined contribution pension scheme has been set up for lay employees in line with the Government guidelines on auto enrolment. Employers and employees both contribute 6%. Rather than setting multiple schemes, some churches moved their staff onto our payroll to share ours which removes local bureaucracy for paying employees. We currently deal with the payroll and act as agents for the payment and collection of salaries to Methodist Payroll for employees based at The Grove, St Andrew's Pudsey, Hunslet, Adel, Farsley, Headingley and Whingate. These figures are not in the accounts except in the "collected/received for others" total and amount to £56,169. FTE = Full time equivalent

Stipends, Sals, NIC, Pensions	General	21/22	Provisions	20/21
Ministers				
Stipends	157,526	157,526	-	152,730
Pensions	41,680	41,680	-	40,623
NIC	14,940	14,940	-	14,993
Computers for ministry	1,026	1,026	-	1,014
Expenses	1,821	1,821	-	934
Lay Staff			-	-
Salaries	72,809	72,809	3,466	52,466
Pensions	4,185	4,185	208	3,148
NIC	5,425	5,425	144	3,593
Admin Charge	576	576	-	576
Expenses	1,577	1,577	-	826
Apprenticeship levy (all people)	1,157	1,157	-	1,183
Total	**302,724**	**302,724**	**3,818**	**272,086**

10 District Assessment

The District Assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the Yorkshire - West District. The Methodist Church Fund is also calculated on the same basis and collected by the District to pass onto the Connexion.

District Assessment	General	CMTF	Desig	21/22 Total	20/21
District Assessment	14,676			14,676	17,324
Total	**14,676**	**-**	**-**	**14,676**	**17,324**

11 Methodist Church Fund	General	CMTF	Desig	21/22 Total	20/21
Methodist Church Fund	73,432			73,432	75,616
Total	**73,432**	**-**	**-**	**73,432**	**75,616**

12 Telephone & Travel

The Circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, this is provided directly to avoid a tax liability for the individual but some are claimes through expenses. In addition the Children & Families worker and lay Pastor are provided with a mobile phone with internet access. The office at Wesley Road also has phone and broadband. Travel is reimbused at standard Inland Revenue rates.

Telephone & Travel	General	CMTF	Desig	21/22 Total	20/21
Ministers					
Telephone/Internet	2,083			2,083	2,828
Travel	3,497			3,497	554
Lay Staff & Office					
Telephone/Internet	1,805			1,805	1,008
Travel	681			681	146
Total	**8,066**	**-**	**-**	**8,066**	**4,535**

13 Insurance & Utility costs

The Circuit owns 8 manses to house their ministers. 1 was let during the year and 1 (Crossflatts) is due to be sold as it is surplus to our future needs

Insurance & Utility costs	General	CMTF	Desig	21/22 Total	20/21
Manses					
Insurance	6,152			6,152	14,566
Water	2,700			2,700	6,184
Council Tax	15,141			15,141	3,196
Gas & Electric	669			669	1,611
Total	**24,661**	**-**	**-**	**24,661**	**25,557**

Costs by Manse	Insurance	Council Tax	Water & Misc Heating	21/22 Total	20/21
Armley Grange Drive (sold)		-	-	-	3,082
Chestnut Drive		2,638	782	3,420	3,140
Becketts Park Drive		2,232	578	2,810	2,942
Cross Flatts (empty - to be sold)		1,825	657	2,482	2,671
Whitecote Hill (let)		-	4	4	3,281
Fraser Avenue		2,252	411	2,663	2,163
Edmund Close		2,638	314	2,952	1,801
Swallow Close		1,670	172	1,843	236
Salamanca Crescent		1,885	450	2,335	56
Other Circuit Insurance	6,152			6,152	6,184
Total	**6,152**	**15,141**	**3,369**	**24,661**	**25,557**

14 Maintenance on Manses

£3000 per manse is budgeted yearly in the assessment for repairs. In addition, £32,000 is designated from reserves for more major repairs and quinquennial work. Edward Close has been redecorated at the changeover of ministers and some adaptations made for the new minister's needs (some of this is likely to be reimbursed in the coming year) Becketts Park and Swallow Close have both had roof repairs and some external maintenance.

Maintenance on Manses by Work	General	CMTF	Desig	21/22 Total	20/21
Manse Adaptations	5,550			5,550	-
Internal Decoration	4,512			4,512	82
Roof Repairs	1,920			1,920	4,897
Gas/Elec Maintenance & Inspections	1,877			1,877	839
Guttering	1,006			1,006	3,221
Plumbing Repairs	966			966	3,300
Electrical repairs	828			828	3,126
Appliances replace/repair	517			517	765
Alarm Maintenance & Repair	432			432	565
Window & Door Maintenance & Repair	330			330	382
Gardening	305			305	1,686
Misc repairs	221			221	1,779
Keysafes	186			186	450
Other External repairs	140			140	-
Garage repairs/demolition	118			118	5,525
Carpets	-			-	8,755
Aerial	145			145	-
Study Costs	-			-	915
New Boiler/Heating System	-			-	2,760
Heating Repairs	-			-	119
Total	**19,053**	**-**	**-**	**19,053**	**39,166**

15 Other Outgoings

Pension Reserve Fund - is a voluntary payment to support the Deficit Appeal launched by the Connexion. **Governance Costs** includes church /manse quinnqennial inspections, surveys, legal and account inspection fees **Admin** is mainly the office costs of printing and purchases of materials. It includes Safeguarding costs, and website maintenance. **Payments to Trustees**. 3 Trustees are employees of the circuit and are in receipt of a salary and employment related expenses. Some 5 local preachers are also trustees of the circuit and have received preaching expenses totalling £1609. **Bank charges -** During the year the circuit paid TMCP, the custodians of the circuit's investments, management charges based on 0.2% of the value of the individual funds at the beginning of the year. **Purchase costs** are the bulk purchasing of items for churches to minimise costs to them. **The Grove** is the on-going charge for the use of car spaces in their carpark. **Youth** charges are mainly the costs of 3 Generate. **Connexional and property levies** are taken from property sales on a sliding scale. **Benevolence Payments** are discretionary funds to relieve hardship, paid to individuals or charities who are in need. The restricted fund was exhausted during the year but a new policy was agreed allowing up to 1.5% of the general balance to be used if required. Citizens is an annual fee to be part of this group which works to improve local neighbourhoods.

Other Outgoings	General	CMTF	Desig	21/22 Total	20/21
Governance Costs	6,784	47,986		54,770	7,911
Pension Reserve Fund	40,000			40,000	-
Admin	4,543			4,543	13,804
Training courses & resources	3,360			3,360	1,446
Removal Costs	2,934			2,934	-
Youth Expenses	2,160			2,160	-
Citizens	2,000			2,000	-
Preaching Expenses	1,989			1,989	1,129
Letting charges	1,510			1,510	450
Tech Repair/Purchases	1,077			1,077	1,742
The Grove	1,000			1,000	1,000
Bank Charges	187	327		514	374
Other Misc	213			213	352
Covid Supplies	196			196	1,044
Stationing costs	89			89	-
House Purchase/Sale Costs	-			-	4,947
Purchase costs	-			-	471
Benevolence Payments	-			-	25
Total	**68,041**	**48,313**	**-**	**116,354**	**34,694**

16 Grants and Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately- see note 14.

Grants and Donations	General	CMTF	Desig	21/22 Total	20/21
Grants agreed for future years	9,475			9,475	50,000
PRF Grants to churches	16,900			16,900	-
Headingley	602			602	-
St Andrew's, Pudsey	18,000			18,000	
Total	**44,977**	**-**	**-**	**44,977**	**50,000**

Previously agreed grants paid	21/22 Total	20/21
Meanwood - InterAct	10,000	10,000
Total	**10,000**	**10,000**

17 District Advance Fund

The District Advance Fund is financed by a levy to support District grants to projects. It is calculated on all circuits on their CMTF account balance as at 31st Aug the previous accounting year.It is a sliding scale from 2.5% to 7.5%

District Advance Fund	General	CMTF	Desig	21/22 Total	20/21
District Advance Fund		3,237		3,237	2,590
Total	**-**	**3,237**	**-**	**3,237**	**2,590**

18 Transfers/adjustments

Transfers/adjustments	General	CMTF	Desig	21/22 Total	20/21
From CMTF to Gen.per resolutions	130,000	- 130,000		-	-
Total	**130,000**	**- 130,000**	**-**	**-**	**-**

19 Investment gains

Investment gains	General	CMTF	Desig	21/22 Total	20/21
Gain/loss on value of Fixed Assets	-	-		-	98,810
Gain/loss on value of unit trusts		- 6,913		- 6,913	17,067
Total	**-**	**- 6,913**	**-**	**- 6,913**	**115,877**

20 Property & Investments

Property & Investments	General	CMTF	Desig	21/22 Total	20/21
4 Chestnut Ave LS16 (Manse)	236,891			236,891	236,891
33 Becketts Park Dr LS6 3PD (Manse)	233,720			233,720	233,720
7 Fraser Avenue LS18 5EA (Manse)	300,000			300,000	300,000
15 Edward Close LS28 7FG (Manse)	310,000			310,000	310,000
54 Whitecote Hill LS13 2HU (Manse)	320,000			320,000	320,000
36 Crossflatts Ave, LS11 7BG (Manse)	250,000			250,000	250,000
6 Swallow Close LS12 3TH (Manse)	320,000			320,000	320,000
10 Salamanca Cres LS10 4GJ (Manse)	279,995			279,995	279,995
CFB Mixed Mgd fund		103,130		103,130	110,043
Total Fixed assets	**2,250,606**	**103,130**		**2,353,736**	**2,360,649**

21 Debtors & Prepayments

All sums shown as debtors in 20/21 were received in the following year. All sums paid in advance at 21/22 were for activities in 22/23

Debtors & Prepayments	General	CMTF	Desig	21/22 Total	20/21
Stipends	15,721			15,721	17,802
Church Salaries	-			-	4,903
Church Payments	6,001			6,001	
Total	**21,721**	**-**	**-**	**21,721**	**22,705**

22 Creditors and Accruals

All sums accrued in 21/22 will be paid in 22/23 unless indicated.

Creditors and Accruals	General	CMTF	Desig	21/22 Total	20/21
Assessment	88,533			88,533	93,009
Internal Decoration	4,512			4,512	
Subtotal	**93,045**	**-**	**-**	**93,045**	**93,009**
23 Liabilities - see note 14					
Agreed Grants	59,475			59,475	60,000
Total	**152,520**	**-**	**-**	**152,520**	**153,009**

24 Provisions used

Provision	Amount	Provision
3818	3,818	-

25 How funds are held

Monetary Balances held at the CFB and at the CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitary but whereever possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund are held by TMCP in the Trustees Interest or managed mixed equity funds on which interest and dividends are credited to the account regularly. They are regarded as medium or long term investments. TMCP is the legal owner and custodian trustee of all methodist church property

Bank Balances	General	CMTF	Desig	21/22 Total	20/21
Cash	258			258	169
CAF Bank Current Account	73,501		-	73,501	53,005
CAF Bank Debit Card Account	1,990			1,990	1,071
CFB Account	347,861		130,000	477,861	478,005
TMCP Trustees Investment Fund		5,256		5,256	4,699
TMCP Mixed managed fund		103,130		103,130	110,043
Total	**423,610**	**108,386**	**130,000**	**661,995**	**646,991**

26 Payment to Trustees	General	CMTF	Desig	21/22 Total	20/21
Payments made to trustees	1,610			1,610	637

No. of trustees who were paid expenses	5	5

Nature of the expenses

Expense payments primarily relate to reimbursement for local preaching or travel costs

27 Fees for examination/audit of accounts	General	CMTF	Desig	21/22 Total	20/21
Independent examiner's fees	996			996	972

The Circuit acted as Agent either in the collection or facilitation of the monies below and they do not form part of the Circuit's accounts. Related party transaction has been paid on and logged as received directly from the church.

28 Collected and passed to others	21/22 Total	20/21
Church Salaries	56,169	52,317
Purchases on behalf of churches	30,870	16,204
Leaving Gifts	40	40
Chqs to Circuit meant for related parties	372	372
Total	**87,451**	**68,933**

Leeds South & West Methodist Circuit 27/01

Year ended 31 August 2022 **Notes to the Accounts**

29 Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers /Adjustments	Closing Balance	Purpose of the funds
General	398,128	450,313	555,630	130,000	422,811	General operations
Property	2,250,606	0	0	0	2,250,606	Value of property
CMTF	114,742	2,142	51,550	43,051	108,386	property sales/investment income, use per standing orders
Totals	2,763,476	452,455	607,180	173,051	2,781,802	

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals	0	0	0	0	0	

30 Tangible Fixed Assets

The Circuit owns 8 Residential properties. 1 is currently let as it is surplus to our current needs

There are no other fixed assets of significant value.

	Residential Land*	Other Land*	Manses	Investment property	Investments	Total
Bal B/fwds	1,350,364		806,754.40	93,488	110,043	2,360,649
Additions						-
Revaluation					- 6,913	- 6,913
disposals						-
Transfers			93,488	- 93,488		-
Balance C/Forward	1,350,364	-	900,242	-	103,130	2,353,736
Accumulated Depreciation						
Basis			SL or RB	SL or RB	SL or RB	
Rate						
Bal B/fwds						
Additions						
Revaluation						
disposals						
Transfers						
Balance Carried Forwards						
Net Book Value						
Bal B/fwds	1,350,364	-	806,754	93,488	110,043	2,360,649
Balance C/Forward	1,350,364	-	900,242	-	103,130	2,353,736

*Land/building split estimated at 60/40 of deemed valuations last year

All properties were used for our work during the year

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2016
			£	£	£	£
Methodist Church Fund	National Church Fund	Circuit Assessment		73,432		
Methodist District	Yorkshire - West District Funds	Circuit Assessment		14,676		
Mission in Britain Fund	Methodist Charity	Church Funds banked direct		959		
Fund for Support of Presbyters & Deacons	Methodist Charity	Church Funds banked direct		771		
Fund for Property	Methodist Charity	Church Funds banked direct		1,340		
World Mission Fund (inc JMA)	Methodist Charity	Church Funds banked direct		5,801		
Methodist Fund for Training	Methodist Charity	Church Funds banked direct		145		
Methodists Ministers' Housing	Methodist Charity	Church Funds banked direct		75		
Total			**0**	**97,199**	**0**	**0**

Leeds South & West Circuit
DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2022 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: Helen Boocock Date: 01-Nov-22

Name of Treasurer: Miss H C Boocock

Address: 22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2022 were presented to the Circuit Meeting at its meeting on **20-Sep-22**

and were approved.

Signature of the Chair of the meeting:

Name of the Chair of the meeting: **Rev Jo Lightowler**

Date: 28/6/23

Independent Examiner's Report to the Trustees of the

Leed South & West Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2022

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Leeds South & West Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

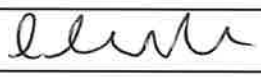
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

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

(3) 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.

Name of independent examiner	IFAT IQBAL JHUGROO
Signature of independent examiner	
Relevant Professional qualification of independent examiner	ACCA
Name of firm (where appropriate)	Sleigh & Story Chartered Certified Accountants
Address	Thornhill Brigg Mills, Thornhill Beck lane, Brighouse HD6 4AH
Date	29/06/2023

** Please delete or circle as appropriate*

Leeds South & West Methodist Circuit

Appendices

A. Trustees of the Charity

B. Reserves Policy

C. Last year's SOFA and Balance sheet

Leeds South and West 27/01
Constitution of the Circuit Meeting

Appendix A

S.O. 510 (i) Circuit Ministers and Supernumeraries

Revd Jo Lightowler	Revd Mark Godfrey	Revd Keith Hunt
Revd Rach Ward	Revd Pete Brazier	Deacon Guy Austin-Bride
Revd Madeline Andrews	Revd Dr Albert Jewell	Revd Peter Reasbeck

Circuit Stewards

Miss Anne Jackson	Miss Audrey Wilks	Mrs Kirsty Butler
Mr Stuart Westerman	Mr Peter Cordwell	Mr Edmund Linfield
Mr Philip Maud	Mrs Elizabeth Smith	Mr Rob Moore

S.O. 510 (ii) Residing in the Circuit

Revd Melvyn Kelly Revd David Goodall (non-voting member)

S.O. 510 (iv) Lay employees

Miss Helen Boocock (Treasurer)
Mrs Erica Hartley (CM Sec) (& **S.O. 510 v**)
Mrs Sharon Brocksom (Children & Families Development Worker)

S.O. 510 (vi) Mrs Janet Taylor (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders

From each church, 1 church steward 1 church treasurer, 1 church rep

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Beryl Chadwick	Miss Helen Boocock*	Mrs Cherrie Dacre
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Michael Cooke	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	Mrs Jean Gosling
Farsley	Mrs Linda Kellett	Miss Helen Boocock*	Mr John Procter
The Grove	Mrs Kath Ashby	Mr Bryan Whitham	Mrs Ann Bailey
Headingley	Prof Gordon Andrews	Mrs Jean Townsend	Mrs Margaret Appleyard
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hunslet	Mrs Barbara Hartley	Mrs Caroline Mason	Mr Ian Hartley
Hyde Park	Mrs Jackie Hillyard	Mr Simon Brocksom	Mrs Pat Hemingway
Lower Wortley	Mr Paul Cloke	Mrs Glynis Clarke	Mrs Alison Starkey
Rodley	Mr John Uren	Mr Brian Thornton	Mrs Sharon Snowden
St Andrew's, Beeston	Mr Andrew Barker	Mrs Elizabeth Smith	Mrs Helen Ingleby
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Helen Boocock*	Mrs Carol Simpson
St John's	Mrs Susan Hogarth	Mr Stuart Pedder	Mr Emmanuel Oikelome
St Mark's	Miss Barbara Edwards	Miss Helen Boocock*	Miss Sophie Lockwood
Trinity, Bramley	Mrs Pam Bruce	Mrs Frances Wood	Mr David Wood
Wesley Road	Mr Peter Cordwell*	Mrs Iris Smith	Mrs Janet Taylor*
Whingate	Mr Brian Draper	Mr Keith Harrison	Mr John Sowden
Woodside	vacant	Mrs Jeanette Hopkinson	Mrs Josephine Richards

S.O. 510 (ix) to be reviewed annually

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

Leeds South & West Methodist Circuit

Appendix B

RESERVES POLICY of **Leeds South & West Methodist Circuit**

(*Church Council☐/Circuit Meeting✓/District☐)

1. **Unrestricted** Funds held at Y/E 31/08/2021 (includes Circuit Model Trust Funds and excludes Property	£ 398 128 Gen (cash) £ 114 742 CMTF **£ 512 870** Total
2. **Restricted** Funds held	£ nil
3. **Endowment** Funds held	£ nil

4. **Reserves policy for General Funds and CMTF**

Aims

(1) To secure and sustain the Circuit's viability and future
(2) To carry out its mission strategy
(3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

a) The ministerial oversight and pastoral care of 21 churches, including 4 local ecumenical partnerships
b) The support of a staff team of 6 Ministers, 1 Children & Families worker, 1 Lay pastor and 2 lay staff responsible for admin and finance (1.05 FTE).*FTE = Full time Equivalent.
c) The maintenance and upkeep of 8 manses
d) Mission Activities and Fresh Expression projects
e) Training and Development of all its people
f) Financial provision for Churches in difficulties

Financial Plans

General Accounts	£	398 128
Circuit Model Trust Funds	£	114 742
Unrestricted Funds Total	£	**512, 870** (plus Building Assets)

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.
The Circuit Assessment is reviewed annually and covers the cost of our permanent staff apart from the Lay Pastor
We also make provision for our property maintenance programme by:

- Designating £3,000 per annum on average to maintain each manse within the assessment
- A further £30,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £245,000.

Circuit Model Trust (unrestricted fund) £114,742 this fund is derived mainly from the sales of Chapels and manses and is used to support the needs of the circuit, along with General Fund, as outlined in the totals below.

In summary, the Circuit has agreed the following designations to our finances across both the General & CMTF funds.

£ 245,000 6 month's Expenditure
£ 30,000 Property Maintenance plan
£ 70,000 Church Contingency fund for unexpected concerns and non payment of assessment
£ 77,870 Grant support to churches, Circuit Mission and outreach, Eco projects
£ 5,000 Training, Resources and youthwork
£ 10,000 Community House costs
£ 10,000 statutory redundancy costs in case of emergency
£ 45,000 Provision for Pension Reserve Fund (if agreed)
£ 20,000 to meet the assessment deficit.
£ 512,870 (total of General & Model Trust)

Amounts already recognised in the circuit accounts and provisions made outside of this policy
£60,000 for future Grants to Churches/Charities already agreed

Benevolence Policy
The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above (Gen/Model Trust).

5. **Policy for Restricted Funds**

None held

6. **Terms relating to Endowment Funds held**

None held

This Reserves Policy has been approved by **Leeds South & West Methodist Circuit**

(*Church Council☐/ **Circuit Meeting**✓/District☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature Helen Boocock	Signature

Leeds South & West Methodist Circuit

Appendix C

Statement of Financial Activities to 31st Aug 2021

	No.	General	Property	CMTF	Total Designated	20/21	2019/20
Income							
Donations & Legacies	4	385		-		**385**	**755**
Charitable Activities	5						-
Assessments from Churches		421,731				**421,731**	**414,078**
Other Charitable Activities		3,233			-	**3,233**	**7,347**
Other Trading Activities							-
Income from Lettings	6	3,266				**3,266**	**11,000**
Investments	7	336		2,075	-	**2,410**	**4,060**
Total Income		**428,951**	**-**	**2,075**	**-**	**431,026**	**437,239**
Expenditure							
Stipends, Sals, NIC, Pensions	8	272,086				**272,086**	**267,227**
District Assessment	9	17,324				**17,324**	**14,787**
Methodist Church Fund	10	75,616				**75,616**	**82,025**
Telephone & Travel	11	4,535				**4,535**	**10,326**
Insurance & Utility costs	12	25,557				**25,557**	**23,976**
Maintenance on Manses	13	39,166				**39,166**	**40,390**
Provisions		-			-	**-**	**-**
Other Outgoings	14	34,491		204	-	**34,694**	**41,147**
Grants and Donations	15	-		-	**50,000**	**50,000**	**7,100**
District Advance Fund	16			2,590	-	**2,590**	**2,723**
Total Charitable expenditure		**468,775**	**-**	**2,793**	**50,000**	**521,568**	**489,700**
Net Income/Exp before gain/loss		**- 39,824**	**-**	**- 719**	**- 50,000**	**- 90,543**	**- 52,461**
Transfers between Funds	17	345,403	- 262,000	(3,403)	- 80,000	-	-
		305,579	**- 262,000**	**- 4,122**	**- 130,000**	**- 90,543**	**- 52,461**
Gain/Loss on fixed assets	18		**98,810**			**98,810**	-
Gain/Loss on investment assets	18			17,067		**17,067**	**- 1,669**
Balances brought forward		92,549	2,413,796	101,797	130,000	**2,738,141**	**2,792,272**
TOTAL Funds		**398,128**	**2,250,606**	114,742	-	**2,763,476**	**2,738,141**
Monies received for others	27					68,933	**49,501**
Monies passed on to others						68,933	**49,501**
						-	-

Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2021

Appendix C

		Unrestricted			
		General	CMTF	2020/21	2019/20
	Fixed Assests			£	£
	Circuit Manses & Equipment	2,157,118		2,157,118	2,320,308
	Investment Properties	93,488		93,488	93,488
	Investments TMCP		110,043	110,043	92,976
19	***Total fixed assets***	**2,250,606**	**110,043**	**2,360,649**	**2,506,772**
	Current Assets				
20	Debtors & Prepayments	22,705		22,705	15,876
	Loans by the Circuit			-	-
	Trustee for Methodist Purposes		4,699	4,699	8,821
	Central Finance Board	478,005		478,005	287,750
	Cash at bank and in hand	54,244		54,244	67,912
	Total current assets	**554,954**	**4,699**	**559,654**	**380,359**
21	Creditors (due under 1 year)	93,009		93,009	101,761
22	Grants agreed	60,000		60,000	20,000
	Net current assets/liabilities	401,945	4,699	406,645	258,598
	Total assets less current liabilities	**2,652,551**	**114,742**	**2,767,294**	**2,765,370**
	Creditors and Accruals > 1 year			-	-
23	Provisions for liabilities and charges	3,818		3,818	27,228
	Net assets	**2,648,734**	**114,742**	**2,763,476**	**2,738,141**
	Funds of the Circuit				
24	General Fund (unrestricted)	2,648,734		2,648,734	2,506,345
	Circuit Model Trust Fund (Unrestricted)		114,742	114,742	101,797
	Designated Funds (Unrestricted)			-	130,000
	Total Unrestricted Funds			**2,763,476**	**2,738,141**
	Restricted Funds			-	-
	Total Funds	**2,648,734**	**114,742**	**2,763,476**	**2,738,141**

LEEDS SOUTH AND WEST METHODIST CIRCUIT

England & Wales - Charity number 1129529

Accounts

Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2020/21

Leeds South & West Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st Aug 2021

Introduction

The circuit exists to support churches in their current worship, mission, and service through the centralised provision of ordained staff (& their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles act as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and offer strategic ideas and plans for shaping the church for the future.

Aims and organisation

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the 'Our Calling' document available from

www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2020/21 proved a tremendous challenge with many of our church buildings remaining closed throughout the pandemic or only operating their premises at a reduced capacity, bringing both pastoral and operational challenges and new opportunities.

Worship continued online, (live and recorded) and by post, peaking at over four hundred envelopes of resources sent weekly. The circuit engaged with people regularly through its website and used Facebook, YouTube and Zoom accounts in creative ways to reach as many as possible alongside a more regular telephone ministry.

The prolonged absence from our sanctuaries gave us the chance to be able to serve a wider range of people, especially those who cannot get to a church on Sunday and provide them with a better choice of resources than previously. Balancing this provision as more standard activities resume will need to be carefully considered as buildings reopen. This time will also bring the ability to effect change more easily after so much upheaval.

Due to the central provision of resources, the team was able to support churches who could not undertake such activities themselves and ensure an efficient distribution of materials. Ordained staff also continued to spend significant time with the wider community through the provision of pastoral care as well as demands of funeral support. Demand for weddings and baptism also resumed as the building came back into use.

The children and families' development worker provided significant online resources for our younger people and remains highly valued by her churches. The admin team created a virtual office and offered more advice and help regarding finance, governance, and administrative matters than ever before. Demand for their time only continues to grow.

Our lay pastor provided significant amounts of telephone and online pastoral and prayer opportunities. Churches were able to enjoy a varied programme of preachers online and began to explore and develop new ways of coming together.

Centralisation also enabled staff to worship more regularly within their communities without always holding the leadership role, providing more time to nurture their own personal reflections and growth.

We were unable to pursue our original vision for a community house during this time but work on a dispersed community continues.

Finance remains a concern, with the loss of many room rentals and fundraising opportunities. The circuit has established a fund to support and help churches in crisis.

Despite everything, morale in the team remains high and the online communities have been particularly helpful in breaking down barriers between different local communities.

We are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations. We received a new deacon and presbyter, Rev Pete Brazier and Deacon Guy Austin-Bride to replace the two presbyters who left us in Aug 2020.

Finance Summary

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches £421,731 (98%). Additionally, some income is received from letting donations & investments (2%).

Expenditure trends

Stipends increase each financial year in line with Conference approved amounts. The circuit also applies the same increase to its lay employees. 53% of expenses were used to pay our people and associated costs (£276,621). 18% represented the circuit's contributions to the district and connexional budgets (£92,940). This is used to fund the work of the wider methodist church.

Other expenditure £102,007 (20%) includes the upkeep of our minister residences and associated running costs, admin and governance requirements, grants to support churches, and the development of new projects such as our community house. An additional £50,000 (9%) was put aside to pay a grant to Interact to carry out work in the Meanwood area following the decision for the local church to cease to meet.

Fund balances

At the year end, the net current assets of the circuit were £ 406,645. This has increased, due to the sale of property. The Trustees note that this is more than sufficient to cover the expenditure of the charity for at least 6 months and cope with the pandemic effects in the medium term.

Plans for 21/22

The pandemic has changed some plans with projects having to be put on hold and budgets and resources redirected to accommodate online, telephony and postal ministries. Two churches have been unable to pay their contributions this year, and there is likely to be significant challenges to our income stream in the near future as churches reassess their future mission plans. This may affect our ability to maintain the current levels of staff.

Not all churches will recover easily from Covid and with increasing costs and a slow return of building use, this will bring challenging times. Climate change needs and rising energy costs are also continuing to be concerns.

A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year

Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - Charities SORP (FRS 102).

Full Name of Charity: Leeds South & West Circuit

Registration Charity Number: 1129529

Date of registration: 2009

Charity in present form from 2015/16
(It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009)

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

A Trustee List is attached as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers

Rev Jo Lightowler (Superintendent),
Rev Pete Brazier, Rev Mark Godfrey, Rev Keith Hunt, Rev Rach Ward, Deacon Guy Austin-Bride

Children & Families Development Worker

Mrs Sharon Brocksom

Lay Pastor

Mr Chris Coleman

Circuit Stewards (Lay Volunteers)

Miss Anne Jackson (Senior), Mrs Kirsty Butler, Mr Peter Cordwell, Prof Edmund Linfield,
Mr Phil Maud, Dr Rob Moore Mrs Elizabeth Smith, Mr Stuart Westerman, Miss Audrey Wilks,

Administrators

Mrs Erica Hartley & Miss Helen Boocock

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner: Sleigh & Story Chartered Certified Accountants
Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse HD6 4AH

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

Aims and Organisation

The Charity's objective is to act as a resource provider within the area around South & West Leeds for 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 discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church
    - Worshipping God through prayer, song and other acts of worship including the organisation and resourcing of regular public acts of worship open to members of the church and non-members alike
    - The teaching of Christianity through sermons, courses, and small groups.
    - The resourcing of pastoral work including visiting the sick and bereaved.
    - Taking religious assemblies in local schools.
    - Promotion of Christianity through the staging of events and services.
    - Working with local groups to improve and benefit the communities in which we live
    - Provision of chaplaincy services to the local university and other institutions.

Public Benefit

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). All Governance Documents can be found online at the Methodist Church of Great Britain Website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee, and the Circuit Meeting.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is made available to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit

Churches within Leeds South & West Circuit

Adel Methodist Church
Beeston Hill UFC (LEP)
Central Methodist Church
Cookridge Methodist Church
The Church in Farsley (LEP)
The Grove Methodist Church
Headingley Methodist Church
Highfield Methodist Church
Hunslet Methodist Church
Hyde Park Methodist Church
Lower Wortley Methodist Church
Meanwood Methodist Church
The Church In Rodley (LEP)
St Andrew's Methodist Church Beeston
St Andrew's Methodist Church Pudsey
St John's Methodist Church
St Mark's Methodist Church
Trinity Bramley Methodist Church
Wesley Road Chapel (LEP)
Whingate Methodist Church
Woodside Methodist Church

Risk Management

The major risks have been identified and recorded.

There is a regular annual review process undertaken.

Income and Expenditure is being monitored and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves. There is also a crisis contingency amount included within the reserves policy.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people, and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Leeds South & West Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches.

The Leeds South & West Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is attached at the end of this document. We confirm that it is sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Policies

The following additional policies have been formally adopted by the trustees

Disciplinary & Dismissal Procedure	Equality Diversity Inclusion
Safeguarding Policy	Grievance Procedure
Health & safety	Redundancy
Lone Workers	Photography and recording
Social Media	Working at Heights
Lay Staff Training and Pay policy	

2020/21

Leeds South & West Methodist Circuit

Accounts

For the year ended 31st Aug 2021

(Accruals Basis)

Charity Number 1129529

District: Yorkshire West 27

Circuit: Leeds South & West 01

Ministers
Rev Jo Lightowler (Superintendent)
Rev P Brazier, Rev M Godfrey, Rev K Hunt, Rev R Ward, Deacon G Austin-Bride

Lay Employees
Mrs S Brocksom, Mr C Coleman Mrs A E Hartley, Miss H C Boocock

Stewards
Miss V A Jackson (Senior**)**, Mrs K Butler, Mr P Cordwell, Prof E Linfield,
Mr P Maud, Dr R Moore Mrs E Smith, Mr S Westerman, Miss A Wilks

Treasurer
Miss H C Boocock

Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2021

	No.	General	Property	CMTF	Total Designated	20/21	2019/20
Income							
Donations & Legacies	4	385		-		**385**	**755**
Charitable Activities	5						-
Assessments from Churches		421,731				**421,731**	**414,078**
Other Charitable Activities		3,233			-	**3,233**	**7,347**
Other Trading Activities							-
Income from Lettings	6	3,266				**3,266**	**11,000**
Investments	7	336		2,075	-	**2,410**	**4,060**
Total Income		**428,951**	**-**	**2,075**	**-**	**431,026**	**437,239**
Expenditure							
Stipends, Sals, NIC, Pensions	8	272,086				**272,086**	**267,227**
District Assessment	9	17,324				**17,324**	**14,787**
Methodist Church Fund	10	75,616				**75,616**	**82,025**
Telephone & Travel	11	4,535				**4,535**	**10,326**
Insurance & Utility costs	12	25,557				**25,557**	**23,976**
Maintenance on Manses	13	39,166				**39,166**	**40,390**
Provisions		-			-	**-**	**-**
Other Outgoings	14	34,491		204	-	**34,694**	**41,147**
Grants and Donations	15	-		-	**50,000**	**50,000**	**7,100**
District Advance Fund	16			2,590	-	**2,590**	**2,723**
Total Charitable expenditure		**468,775**	**-**	**2,793**	**50,000**	**521,568**	**489,700**
Net Income/Exp before gain/loss		**- 39,824**	**-**	**- 719**	**- 50,000**	**- 90,543**	**- 52,461**
Transfers between Funds	17	345,403	- 262,000	(3,403)	- 80,000	-	-
		305,579	**- 262,000**	**- 4,122**	**- 130,000**	**- 90,543**	**- 52,461**
Gain/Loss on fixed assets	18		**98,810**			**98,810**	-
Gain/Loss on investment assets	18			17,067		**17,067**	**- 1,669**
Balances brought forward		92,549	2,413,796	101,797	130,000	**2,738,141**	**2,792,272**
TOTAL Funds		**398,128**	**2,250,606**	114,742	-	**2,763,476**	**2,738,141**
Monies received for others	27					68,933	**49,501**
Monies passed on to others						68,933	**49,501**
						-	-

Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2021

		Unrestricted			
		General	CMTF	2020/21	2019/20
	Fixed Assests			£	£
	Circuit Manses & Equipment	2,157,118		2,157,118	2,320,308
	Investment Properties	93,488		93,488	93,488
	Investments TMCP		110,043	110,043	92,976
19	***Total fixed assets***	**2,250,606**	**110,043**	**2,360,649**	**2,506,772**
	Current Assets				
20	Debtors & Prepayments	22,705		22,705	15,876
	Loans by the Circuit			-	-
	Trustee for Methodist Purposes		4,699	4,699	8,821
	Central Finance Board	478,005		478,005	287,750
	Cash at bank and in hand	54,244		54,244	67,912
	Total current assets	**554,954**	**4,699**	**559,654**	**380,359**
21	Creditors (due under 1 year)	93,009		93,009	101,761
22	Grants agreed	60,000		60,000	20,000
	Net current assets/liabilities	401,945	4,699	406,645	258,598
	Total assets less current liabilities	**2,652,551**	**114,742**	**2,767,294**	**2,765,370**
	Creditors and Accruals > 1 year			-	-
23	Provisions for liabilities and charges	3,818		3,818	27,228
	Net assets	**2,648,734**	**114,742**	**2,763,476**	**2,738,141**
	Funds of the Circuit				
24	General Fund (unrestricted)	2,648,734		2,648,734	2,506,345
	Circuit Model Trust Fund (Unrestricted)		114,742	114,742	101,797
	Designated Funds (Unrestricted)			-	130,000
	Total Unrestricted Funds			**2,763,476**	**2,738,141**
	Restricted Funds			-	-
	Total Funds	**2,648,734**	**114,742**	**2,763,476**	**2,738,141**

Leeds South & West Methodist Circuit 27/01

Notes to the Accounts

1 Basis of accounting and accounting policies

a) Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS102)).

b) Public Benefit Entity

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

c) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

d) Content

The financial information presented is relevant, reliable, comparable, and complete. Where estimates are used these are based on experience, research, and judgment. The accounts are expressed in £Sterling, rounded to the nearest pound.

e) FRS 102 SORP 2019

These accounts are compliant with FRS102 and with the FRS102 SORP 2019. The previous year's published accounts have been restated, where necessary to be on the same basis: details of any adjustment appear in Note 3 below. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2019 in accordance with Reg8.(4)(d)of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

f) Going Concern

Based on the monetary assets and human resources available at the end of the year, the trustees believe that the Circuit is a going concern

g) Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements

h) Income Recognition

Income is brought into account when there is entitlement, and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as 'Other income' in the SOFA will be shown separately if they are considered material.

The Circuit acts as Agent in three matters

- the collection from Churches and payment over of their contributions to various Funds controlled and administered by the Methodist church – 'Connexional Funds'
- the administration (application, collection, and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion.
- the administration (payment and reimbursement) of church employee wages.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.

i) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

j) Grants & fixed term appointments

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant or when the Circuit accepts that there is a legal or operational obligation to make the payment if it subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

k) VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

l) Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees of the property. At that time, the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value

The Circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

m) Monetary investments

The Circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

n) Investment Properties

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified within the accounts.

o) Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

p) Methodist Connexional Funds

The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit acts as Agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.

q) Funds

The trustees have adopted a policy for all unrestricted reserves which is included as Appendix B. The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower specified purpose. Designated funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment funds. Details of each material fund are disclosed in the accounts. Any funds may be represented by more than just cash.

r) Minister's Manse Costs

The Circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in -kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

2 Glossary of Terms

FB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities

Church: a group of members from twelve to more than three hundred

Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30

Circuit Meeting: The Trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or local Churches.

CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of Circuit Trustees responsible for the day-to-day administration and policy formulation of the Circuit. The CLT comprises the Presbyters and Deacons stationed within the Circuit, The Circuit Stewards, including a finance steward and the Lay employees.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuit and Churches in Great Britain

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives

Deacon: A Deacon is an ordained role within the Methodist Church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacons exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.

District: a group of contiguous Circuit, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the Circuit on accepted commercial employment terms

LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from Partnership to partnership

MMPS: Methodist Ministers' Pension Scheme

Pensions Trust: The organisation through which the Circuit arranges a pension scheme for its lay employees

Presbyters (including Superintendent): Probationer or Ordained Methodist Minister who have pastoral and administrative responsibility for the Churches within a Circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral church of a designated set of churches. The Superintendent carries the additional responsibility for overseeing the running of the Circuit.

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

Stipend: A regular fixed sum paid to ordained staff in lieu of a Salary. It is taxed in the same way a salary would be treated.

TMCP: Trustees of Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Restatement of previous year's figures

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 [Not Section 1A] and the Charities SORP FRS 102 the statement of comparative items was required.Restatement has not been necessary, and a reconciliation of opening balances is also therefore not required. A copy of the previous year's SOFA and Balance sheet is included at Appendix C for clarity.

Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2021
Notes to the Accounts

4 Donations & Legacies

No bequests receieved this year and minimal donations were received towards our running costs.

Donations & Legacies	General	CMTF	Desig	20/21 Total	19/20
Bequests	-			-	755
Collections & Donations	385			385	-
Total	**385**	**-**	**-**	**385**	**755**

5 Charitable Activities

In 2020/21 the circuit had 21 churches. Each is asssed for a contribution to meet the overall net costs of the circuit. Known income from other sources is taken into account. The circuit aims to cover all its costs excluding the Lay Pastor. The circuit is currently transitioning from 3 different calculation methods to one, aiming to assess contributions more fairly by membership and relative financial strength. The plan allows for savings to be used to help manage this change. The pandemic has meant that some churches could not pay their assessment.

5a Assessments from Churches

Church	General	CMTF	Desig	20/21 Total	19/20
Adel	13,333			13,333	12,945
Beeston Hill	13,710			13,710	12,934
Central	11,126			11,126	10,497
Cookridge	34,613			34,613	33,604
Farsley	14,398			14,398	13,235
The Grove	57,469			57,469	54,216
Headingley	31,691			31,691	30,768
Highfield	14,242			14,242	13,828
Hunslet	19,751			19,751	19,175
Hyde Park	13,062			13,062	12,682
Lower Wortley	3,666			3,666	14,238
Meanwood	11,977			11,977	12,189
Rodley	3,549			3,549	3,446
St Andrew's, Beeston	22,724			22,724	21,537
St Andrew's, Pudsey	40,794			40,794	39,606
St John's	7,513			7,513	7,088
St Mark's	14,514			14,514	12,278
Trinity, Bramley	36,860			36,860	34,773
Wesley Road	20,600			20,600	20,000
Whingate	16,960			16,960	16,000
Woodside	19,179			19,179	19,039
Total	**421,731**	**-**	**-**	**421,731**	**414,078**

The Circuit Office acts as treasurer for Cottingley Centre, Adel, Farsley and St Andrew's Pudsey for which a charge is made where possible. Youth income is payment towards the National Youth 3Generate Conference. Sales income represents bulk-buying/reselling to churches for regular resources. Additionally a grant towards additional admin support was received from the District.

5b Other Charitable Activities

Other Charitable Activities	General	CMTF	Desig	20/21 Total	19/20
Circuit Finance Support	1,100		-	1,100	-
Youth	1,000			1,000	-
District Grant for Admin Hours	780			780	-
Sales Income	353			353	-
Occupational Health Grant	-			-	5,000
WR Resource Centre Grant	-			-	1,500
Balances tfd OP/Trinity	-			-	653
AwayDay	-			-	170
Tech Repair	-			-	24
Total	**3,233**	**-**	**-**	**3,233**	**7,347**

6 Other Trading Activities

Becketts Park is now used to house the Deacon and is no longer let. During the year, the Whitecote Hill Manse was let after the retirement of the previous minister.

6a Income from Lettings

Income from Lettings	General	CMTF	Desig	20/21 Total	19/20
Whitecote Hill Manse	3,266			3,266	-
Becketts Park Manse	-			-	11,000
Total	**3,266**	**-**	**-**	**3,266**	**11,000**

7 Investments

Investments	General	CMTF	Desig	20/21 Total	19/20
Interest	336	360		696	2,188
Dividend		1,715		1,715	1,872
Total	**336**	**2,075**	**-**	**2,410**	**4,060**

8 Stipends, Sals, NIC, Pensions

The Superintendent and the other presbyters are considered Key Management personnel. The members of the Circuit Meeting are the trustees of the charity. No employees received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. Holidays for ordained staff ends 31st Aug and for lay staff either the same or 31st Dec. All staff are paid at or above the living wage.
Stipends were paid to 6 presbyters and 1 Deacon who are all fulltime. Salaries were paid to 1 Full Time Children & Families Worker), 1 full time Lay Pastor and 2 part time administrators (23 hrs & 21hrs per week) . We used our provisions to pay the Lay Pastor. 4 Trustees are employees of the circuit and are in receipt of a salary and employment related expenses. All our Ordained people are also trustees of the charity.

Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britian accounts. The MMPS is in deficit but a plan for removal of the deficit is in implementation.
A defined contribution pension scheme has been set up for lay employees in line with the Government guidelines on auto enrolment. Employers and employees both contribute 6%. Rather than setting multiple schemes, some churches moved their staff onto our payroll to share ours which removes local bureaucracy for paying employees. We currently act as agents for the payment and collection of salaries to Methodist Payroll for employees of The Grove, Adel, St Andrew's Pudsey, Hunslet & Farsley. These figures are not in the accounts except in the "collected/received for others" total and amount to £52317.

Stipends, Sals, NIC, Pensions	General	20/21	Provisions	19/20
Ministers				
Stipends	152,730	152,730	-	151,597
Pensions	40,623	40,623	-	40,111
NIC	14,993	14,993	-	14,080
Computers for ministry	1,014	1,014	-	990
Expenses	934	934	-	1,802
Lay Staff			-	-
Salaries	52,466	52,466	20,556	49,876
Pensions	3,148	3,148	1,233	2,993
NIC	3,593	3,593	1,621	3,285
Admin Charge	576	576	-	576
Expenses	826	826	-	782
Apprenticeship levy (all people)	1,183	1,183	-	1,134
Total	**272,086**	**272,086**	**23,410**	**267,227**

9 District Assessment

The District Assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the Yorkshire West District. The Methodist Church Fund is also calculated on a similar basis and collected by the District to pass onto the Connexion.

District Assessment	General	CMTF	Desig	20/21 Total	19/20
District Assessment	17,324			17,324	14,787
Total	**17,324**	**-**	**-**	**17,324**	**14,787**

10 Methodist Church Fund

Methodist Church Fund	General	CMTF	Desig	20/21 Total	19/20
Methodist Church Fund	75,616			75,616	82,025
Total	**75,616**	**-**	**-**	**75,616**	**82,025**

11 Telephone & Travel

The Circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, this is provided directly to avoid a tax liability for the individual. In addition the Children & Families worker and lay Pastor are provided with a mobile phone with internet access. The office at Wesley Road also has phone and broadband (and an emergency mobile during Covid). Travel is reimbused at the Inland Revenue guide of 0.45p per mile

Telephone & Travel	General	CMTF	Desig	20/21 Total	19/20
Ministers					
Telephone/Internet	2,828			2,828	2,627
Travel	554			554	4,932
Lay Staff & Office					
Telephone/Internet	1,008			1,008	2,020
Travel	146			146	747
Total	**4,535**	**-**	**-**	**4,535**	**10,326**

12 Insurance & Utility costs

The Circuit began the year with 9 manses. 1 had already been bought as a replacement project and 1 was sold during the year meaning we had 8 as usual by the year end to house our 6 ministers. With 2 surplus properties, 1 manse is currently let and the other property is being prepared ready for a community house project. Building Insurance, Water, Council Tax (and the heating for empty properties) is paid for by the circuit

Insurance & Utility costs	General	CMTF	Desig	20/21 Total	19/20
Manses					
Insurance	6,184			6,184	6,648
Water	3,196			3,196	2,551
Council Tax	14,566			14,566	13,608
Gas & Electric	1,611			1,611	1,168
Total	**25,557**	**-**	**-**	**25,557**	**23,976**

Costs by Manse	Insurance	Council Tax	Water & Heating	20/21 Total	19/20
Armley Grange Drive		-	56	56	840
Chestnut Drive		2,523	559	3,082	3,633
Becketts Park Drive		2,311	630	2,942	774
Cross Flatts		1,751	1,531	3,281	3,279
Whitecote Hill		15	221	236	3,271
Fraser Avenue		2,157	513	2,671	3,087
Edmund Close		2,523	618	3,140	3,429
Swallow Close		1,608	194	1,801	2,149
Salamanca Crescent		1,679	484	2,163	1,301
Own residence				-	2,009
Other Circuit Insurance	6,184			6,184	204
Total	**6,184**	**14,566**	**4,806**	**25,557**	**23,976**

13 Maintenance on Manses

£3000 per manse is budgeted yearly in the assessment for repairs. In addition, £20,000 is designated from reserves for more major repairs and quinquennial work. Significant upgrade of decoration expenses were incurred at the end of a long occupancy of Whitecote Hill which also included demolishment work and the Becketts Park Garage required major work on the roof.

Maintenance on Manses by Manse	General	CMTF	Desig	20/21 Total	19/20
Armley Grange Drive	86			86	1,058
Chestnut Drive	441			441	698
Becketts Park Drive	8,096			8,096	1,345
Cross Flatts	2,808			2,808	11,288
Whitecote Hill	19,023			19,023	1,183
Fraser Avenue	438			438	2,687
Edmund Close	3,262			3,262	954
Swallow Close	1,298			1,298	9,168
Salamanca Crescent	3,620			3,620	2,511
Community House changes					9,498
All	96			96	
Total	**39,166**	**-**	**-**	**39,166**	**40,390**

13b Maintenance on Manses by Work	General	CMTF	Desig	20/21 Total	19/20
Garage repairs/demolition	8,755			8,755	-
Other External repairs	5,525			5,525	1,960
Internal Decoration	4,897			4,897	6,256
Guttering	3,300			3,300	-
Gas/Elec Maintenance & Inspections	3,221			3,221	4,370
Plumbing Repairs	3,126			3,126	912
New Boiler/Heating System	2,760			2,760	7,944
Gardening	1,779			1,779	1,301
Window & Door Maintenance & Repair	1,686			1,686	6,798
Carpets	915			915	130
Roof Repairs	839			839	1,036
Electrical repairs	765			765	493
Appliances replace/repair	565			565	1,485
Misc clear up/finishing	450			450	2,643
Alarm Maintenance & Repair	382			382	549
Heating Repairs	119			119	2,772
Study Costs	82			82	943
Loft Ladder	-			-	630
Aerial	-			-	170
Total	**39,166**	**-**	**-**	**39,166**	**40,390**

14 Other Outgoings

Admin is mainly the office costs of printing and purchases of materials. It includes Safeguarding costs, and website maintenance. **Governance Costs** includes church /manse quinnqennial inspections, surveys, legal and account inspection fees. **House Purchase** is the fees/charges for the replacement of a manse. **Tech Repair** is for the upgrade/repair or replacement of old equipment. **Preaching Expenses** are for preachers travelling and carrying out their role. **The Grove** is the on-going charge for the use of car spaces in their carpark. **Youth** charges are mainly the costs of 3 Generate conference. **Purchase costs** are the bulk purchasing of items for churches to minimise costs to them. **Benevolence Payments** are discretionary funds to relieve hardship, paid to individuals or charities who are in need. The restricted fund was exhausted during the year but a new policy was agreed allowing up to 1.5% of the general balance to be used if required. **Bank charges -** During the year the circuit paid TMCP, the custodians of the circuit's investments, management charges based on 0.2% of the value of the individual funds at the beginning of the year as well as Caf Bank charges.

Other Outgoings	General	CMTF	Desig	20/21 Total	19/20
Admin	13,804			13,804	12,670
Governance Costs	7,911	-		7,911	2,665
House Purchase/Sale Costs	4,947			4,947	-
Tech Repair/Purchases	1,742			1,742	1,097
Training courses & resources	1,446			1,446	2,068
Preaching Expenses	1,129			1,129	2,872
Covid Requirements	1,044			1,044	771
The Grove	1,000			1,000	1,000
Purchase costs	471			471	543
Letting charges	450			450	1,680
Benevolence Payments	352			352	465
Bank Charges	170	204		374	337
Other Misc	25			25	382
Removal Costs	-			-	11,473
WR Resource Centre	-			-	1,924
Youth Expenses	-			-	1,200
Total	**34,491**	**204**	**-**	**34,694**	**41,147**

15 Grants and Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately

Grants and Donations	General	CMTF	Desig	20/21 Total	19/20
Grants agreed for future years	50,000			50,000	-
Individual	-			-	100
Headingley				-	5,000
St Andrew's, Beeston	-			-	2,000
Total	**50,000**	**-**	**-**	**50,000**	**7,100**

Previously agreed grants paid	20/21 Total	19/20
Meanwood - InterAct	10,000	10,000
Total	**10,000**	**10,000**

16 District Advance Fund

The District Advance Fund is financed by a levy to support District grants to projects. It is calculated on all circuits on their CMTF account balance as at 31st Aug the previous accounting year. It is a sliding scale from 2.5% to 7.5%

District Advance Fund	General	CMTF	Desig	20/21 Total	19/20
District Advance Fund		2,590		2,590	2,723
Total	**-**	**2,590**	**-**	**2,590**	**2,723**

17 Transfers/adjustments	General	CMTF	Desig	20/21 Total	19/20
From CMTF to Gen.per resolutions	83,403	- 3,403	- 80,000	-	-
Total	**83,403**	**- 3,403**	**- 80,000**	**-**	**-**

18 Investment gains	General	CMTF	Desig	20/21 Total	19/20
Gain/loss on value of Fixed Assets	98,810				-
Gain/loss on value of unit trusts		17,067		17,067	- 1,669
Total	**-**	**17,067**	**-**	**17,067**	**- 1,669**

19 Property & Investments	General	CMTF	Desig	20/21 Total	19/20
4 Chestnut Ave LS16 (Manse)	236,891			236,891	236,891
33 Becketts Park Dr LS6 3PD (Inv Prop)	233,720			233,720	233,720
7 Armley Grange Dr LS12 3GH (Manse)				-	163,190
7 Fraser Avenue LS18 5EA (Manse)	300,000			300,000	300,000
15 Edward Close LS28 7FG (Manse)	310,000			310,000	310,000
54 Whitecote Hill LS13 2HU (Manse)	320,000			320,000	320,000
36 Crossflatts Ave, LS11 7BG (Manse)	250,000			250,000	250,000
6 Swallow Close LS12 3TH (Manse)	320,000			320,000	320,000
10 Salamanca Cres LS10 4GJ (Manse)	279,995			279,995	279,995
CFB Mixed Mgd fund 15180 units		110,043		110,043	92,976
Total Fixed assets	**2,250,606**	**110,043**		**2,360,649**	**2,506,772**

20 Debtors & Prepayments

All sums shown as debtors in 19/20 were received in the following year. All sums paid in advance at 20/21 were for activities in 20/21

Debtors & Prepayments	General	CMTF	Desig	20/21 Total	19/20
Stipends	17,802			17,802	11,809
Church Salaries	4,903			4,903	2,484
Manse Contributions				-	1,583
Total	**22,705**	**-**	**-**	**22,705**	**15,876**

21 Creditors and Accruals

All sums accrued in 20/21 will be paid in 21/22 unless indicated.

Creditors and Accruals	General	CMTF	Desig	20/21 Total	19/20
Assessment	93,009			93,009	101,761
Subtotal	**93,009**	**-**	**-**	**93,009**	**101,761**
22 Liabilities - see note 15					
Agreed Grants	60,000			60,000	20,000
Total	**153,009**	**-**	**-**	**153,009**	**121,761**

23 Provisions used	Provision	Amount	Provision
	27,228	23,410	**3,818**

24 How funds are held

Monetary Balances held at the CFB and at the CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitary but whereever possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund is held by TMCP in the Trustees Interest or managed mixed equity funds on which interest and dividends are credited to the account regulalry. They are regarded as medium or long term investments. TMCP is the legal owner and custodian trustee of all methodist church property

Bank Balances	General	CMTF	Desig	20/21 Total	19/20*
Cash	169			169	376
CAF Bank Current Account	53,005		-	53,005	66,518
CAF Bank Debit Card Account	1,071			1,071	1,018
CFB Account	348,005		130,000	478,005	287,750
TMCP Trustees Investment Fund		4,699		4,699	8,821
TMCP Mixed managed fund		110,043		110,043	92,976
					-
Total	**402,249**	**114,742**	**130,000**	**646,991**	**457,459**

25 Payment to Trustees	General	CMTF	Desig	20/21 Total	19/20
Payments made to trustees	637			637	1,666
No. of trustees who were paid expenses	7				7

Nature of the expenses

Expense payments primarily relate to reimbursement for preaching or travel costs

26 Fees for examination/audit of accounts	General	CMTF	Desig	20/21 Total	19/20
Independent examiner's fees	972			972	948

The Circuit acted as Agent either in the collection or facilitation of the monies below and they do not form part of the Circuit's accounts. Related party transaction has been paid on and logged as received directly from the church.

27 Collected and passed to others	20/21 Total	19/20
Church Salaries	52,317	45,651
Purchases on behalf of churches	16,204	2,791
Leaving Gifts	40	680
Chqs to Circuit meant for related parties	372	380
Total	**68,933**	**49,501**

Leeds South & West Methodist Circuit 27/01

Year ended 31 August 2021 **Notes to the Accounts**

27 Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers /Adjustments	Closing Balance	Purpose of the funds
General	92,549	428,951	468,775	345,403	398,128	General operations
Property	2,413,796	0	0	-163,190	2,250,606	Value of property
Designated - Meanwood	130,000	0	50,000	-80,000	0	Sale proceeds designated for 5yrs for church to reinvest
CMTF	101,797	2,075	2,793	13,664	114,742	property sales/investment income, use per standing orders
Totals	2,738,141	431,026	521,568	115,877	2,763,476	

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Totals	0	0	0	0	0	

28 Tangible Fixed Assets

The Circuit owns 8 Residential properties. 1 is currently let as it is surplus to our current needs

There are no other fixed assets of significant value.

	Residential Land*	Other Land*	Manses	Investment property	Investments	Total
Bal B/fwds	1,448,278		872,030.40	93,488	92,976	2,506,772
Additions						-
Revaluation	59,286		39,524		17,067	115,877
disposals	- 157,200		- 104,800			- 262,000
Transfers						-
Balance C/Forward	1,350,364	-	806,754	93,488	110,043	2,360,649
Accumulated Depreciation						
Basis			SL or RB	SL or RB	SL or RB	
Rate						
Bal B/fwds						
Additions						
Revaluation						
disposals						
Transfers						
Balance Carried Forwards						
Net Book Value						
Bal B/fwds	1,448,278	-	872,030	93,488	92,976	2,506,772
Balance C/Forward	1,350,364	-	806,754	93,488	110,043	2,360,649

*Land/building split estimated at 60/40 of deemed valuations last year

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2021
			£	£	£	£
Methodist Church Fund	National Church Fund	Circuit Assessment		75,616		
Methodist District	Yorkshire - West District Funds	Circuit Assessment		17,324		
Mission in Britain Fund	Methodist Charity	Church Funds banked direct		979		
Fund for Support of Presbyters & Deacons	Methodist Charity	Church Funds banked direct		766		
Fund for Property	Methodist Charity	Church Funds banked direct		1,230		
World Mission Fund (inc JMA)	Methodist Charity	Church Funds banked direct		4,027		
Methodist Fund for Training	Methodist Charity	Church Funds banked direct		185		
Methodists Ministers' Housing	Methodist Charity	Church Funds banked direct		105		
Total			**0**	**100,232**	**0**	**0**

Leeds South & West Circuit
DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 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	Helen Boocock	Date	01-Dec-21
Name of Treasurer	Miss H C Boocock		
Address	22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX		

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2021 were presented to the Circuit Meeting at its meeting on **13-Sep-21**

and were approved.

Signature of the Chair of the meeting	
Name of the Chair of the meeting	**Rev Jo Lightowler**
Date	01-Dec-21

Independent Examiner's Report to the Trustees of the

Leed South & West Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2021

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

· examine the accounts under section 145 of the Charities Act;

· to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and

· to state 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention ~~(other than as disclosed below*)~~

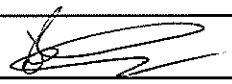
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or

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

(3) 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.

Name of independent examiner	Jonathan Stead
Signature of independent examiner	

Relevant Professional qualification of independent examiner

FCCA

Name of firm (where appropriate)

Sleigh & Story Chartered Certified Accountants

Address	Thornhill Brigg Mills, Thornhill Beck lane, Brighouse HD6 4AH
Date	30/06/2022

** Please delete or circle as appropriate*

Appendix A

S.O. 510 (i) **Circuit Ministers and Supernumeraries**

Revd Jo Lightowler	Revd Mark Godfrey	Revd Keith Hunt
Revd Rach Ward	Revd Pete Brazier	Deacon Guy Austin-Bride
Revd Madeline Andrews	Revd Dr Albert Jewell	Revd Peter Reasbeck

Circuit Stewards

Miss Anne Jackson	Miss Audrey Wilks	Mrs Kirsty Butler
Mr Stuart Westerman	Mr Peter Cordwell	Mr Edmund Linfield
Mr Philip Maud	Mrs Elizabeth Smith	Mr Rob Moore

S.O. 510 (iv) Lay employees
Miss Cathy Boocock (Treasurer)
Mrs Erica Hartley (CM Sec) (& **S.O. 510 v**)
Mrs Sharon Brocksom (Children & Families Development Worker)
Mr Chris Coleman (Pastoral Worker)

S.O. 510 (vi) Mrs Janet Taylor (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders
From each church, 1 church steward 1 church treasurer, 1 church rep

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Beryl Chadwick	Miss Cathy Boocock*	Mrs Cherrie Dacre
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Michael Cooke	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	
Farsley	Mrs Linda Kellett	Miss Cathy Boocock*	Mr John Procter
The Grove	Mrs Kath Ashby	Mr Bryan Whitham	Mr Philip Maud*
Headingley	Prof Gordon Andrews	Mrs Jean Townsend	Mrs Margaret Appleyard
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hunslet	Mrs Barbara Hartley	Mrs Caroline Mason	Mr Ian Hartley
Hyde Park	Mrs Jackie Hillyard	Mr Simon Brocksom	Mrs Pat Hemingway
Lower Wortley	Mr Paul Cloke	Mrs Glynis Clarke	Mrs Alison Starkey
Meanwood	Mrs Anne Matthews	Mrs Shela King	Mrs Joan Ripley
Rodley	Mr John Uren	Mr Brian Thornton	Mrs Sharon Snowden
St Andrew's, Beeston	Mr Andrew Barker	Mrs Elizabeth Smith	Mrs Helen Ingleby
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Cathy Boocock*	Mrs Beryl Nicholson
St John's	Mrs Susan Hogarth	Mr Stuart Pedder	Mr Emmanuel Oikelome
St Mark's	Miss Barbara Edwards	Mr David Braithwaite	Miss Sophie Lockwood
Trinity, Bramley	Mrs Pam Bruce	Mrs Frances Wood	Mr David Wood
Wesley Road	Mr Peter Cordwell*	Mrs Iris Smith	Mrs Janet Taylor
Whingate	Mr Brian Draper	Mr Keith Harrison	Mr John Sowden
Woodside	Mr Geoff Crosby	Mrs Jeanette Hopkinson	Mrs Josephine Richards

S.O. 510 (ix) to be reviewed annually
Mrs Gill Jewell (MWiB Representative)

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

Leeds South & West Methodist Circuit

Appendix B

RESERVES POLICY of **Leeds South & West Methodist Circuit**

(*Church Council☐/Circuit Meeting✓/District☐)

1. **Unrestricted** Funds held at Y/E 31/08/2021 (includes Circuit Model Trust Funds and excludes Property	£ 398 128 Gen (cash) £ 112 742 CMTF **£ 510 870** Total
2. **Restricted** Funds held	£ nil
3. **Endowment** Funds held	£ nil

4. **Reserves policy for General Funds and CMTF**

Aims

(1) To secure and sustain the Circuit's viability and future
(2) To carry out its mission strategy
(3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

a) The ministerial oversight and pastoral care of 21 churches, including 4 local ecumenical partnerships
b) The support of a staff team of 6 Ministers, 1 Children & Families worker, 1 Lay pastor and 2 lay staff responsible for admin and finance (1.05 FTE).*FTE = Full time Equivalent.
c) The maintenance and upkeep of 8 manses
d) Mission Activities and Fresh Expression projects
e) Training and Development of all its people
f) Financial provision for Churches in difficulties

Financial Plans

General Accounts	£	398 128
Circuit Model Trust Funds	£	112 742
Unrestricted Funds Total	£	**510, 870** (plus Building Assets)

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.
The Circuit Assessment is reviewed annually and covers the cost of our permanent staff apart from the Lay Pastor
We also make provision for our property maintenance programme by:

- Designating £3,000 per annum on average to maintain each manse within the assessment
- A further £30,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £245,000.

Circuit Model Trust (unrestricted fund) £112,742 this fund is derived mainly from the sales of Chapels and manses and is used to support the needs of the circuit, along with General Fund, as outlined in the totals below.

In summary, the Circuit has agreed the following designations to our finances across both the General & CMTF funds.

£ 245,000 6 month's Expenditure
£ 30,000 Property Maintenance plan
£ 70,000 Church Contingency fund for unexpected concerns and non payment of assessment
£ 75,870 Grant support to churches, Circuit Mission and outreach, Eco projects
£ 5,000 Training, Resources and youthwork
£ 10,000 Community House costs
£ 10,000 statutory redundancy costs in case of emergency
£ 45,000 Provision for Pension Reserve Fund (if agreed)
£ 20,000 to meet the assessment deficit.
£ 510,870 (total of General & Model Trust)

Amounts already recognised in the circuit accounts and provisions made outside of this policy
£60,000 for future Grants to Churches/Charities already agreed

Benevolence Policy
The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above (Gen/Model Trust).

5. **Policy for Restricted Funds**

None held

6. **Terms relating to Endowment Funds held**

None held

This Reserves Policy has been approved by

Leeds South & West Methodist Circuit

(*Church Council☐/ **Circuit Meeting**✓**/**District☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature	Signature

Leeds South & West Methodist Circuit

Appendix C

Statement of Financial Activities to 31st Aug 2020

	No.	General	Property	CMTF	Total Designated	19/20	2018/19
Income							
Donations & Legacies	4	755		-		**755**	**2,859**
Charitable Activities	5						**-**
Assessments from Churches		414,078				**414,078**	**392,975**
Other Charitable Activities		7,347			-	**7,347**	**4,326**
Other Trading Activities							**-**
Income from Lettings	6	11,000				**11,000**	**11,715**
Misc						**-**	**-**
Investments	7	2,085		1,940	**35**	**4,060**	**7,298**
Other Income	8			-		**-**	**914**
Total Income		**435,265**	**-**	**1,940**	**35**	**437,239**	**420,087**
Expenditure							
Stipends, Sals, NIC, Pensions	9	267,227				**267,227**	**261,111**
District Assessment	10	14,787				**14,787**	**13,092**
Methodist Church Fund	11	82,025				**82,025**	**81,188**
Telephone & Travel	12	10,326				**10,326**	**13,412**
Insurance & Utility costs	13	23,976				**23,976**	**23,629**
Maintenance on Manses	14	40,390				**40,390**	**35,914**
Provisions	15	-			-	**-**	**50,000**
Other Outgoings	16	40,930		209	**8**	**41,147**	**38,297**
Grants and Donations	17	7,100		-	-	**7,100**	**1,896**
District Advance Fund	18			2,723	-	**2,723**	**2,859**
Total Charitable expenditure		**486,760**	**-**	**2,932**	**8**	**489,700**	**521,397**
Net Income/Exp before gain/loss		**- 51,496**	**-**	**- 992**	**27**	**- 52,461**	**- 101,310**
Transfers between Funds	19	4,068		-	- 4,068	-	-
		- 47,428	**-**	**- 992**	**- 4,041**	**- 52,461**	**- 101,310**
Gain/Loss on reval/sale of fixed ass	20					-	**35,894**
Gain/Loss on investment assets	20			- 1,669		**- 1,669**	**1,159**
Balances brought forward		139,976	2,413,796	104,458	134,041	**2,792,272**	**2,856,530**
TOTAL Funds		**92,549**	**2,413,796**	**101,797**	**130,000**	**2,738,141**	**2,792,272**
Monies received for others						49,501	**37,943**
Monies passed on to others						49,501	**37,943**
						-	**-**

Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2020

Appendix C

		Unrestricted				
		General	CMTF	Designated	2019/20	2018/19
	Fixed Assests				£	£
	Circuit Manses & Equipment	2,320,308			2,320,308	2,320,308
	Investment Properties	93,488			93,488	93,488
	Investments TMCP		92,976		92,976	94,645
21	***Total fixed assets***	**2,413,796**	**92,976**	**-**	**2,506,772**	**2,508,441**
	Current Assets					
22	Debtors & Prepayments	15,876			15,876	18,405
	Loans by the Circuit				-	-
	Trustee for Methodist Purposes		8,821	-	8,821	13,854
	Central Finance Board	157,750		130,000	287,750	387,582
	Cash at bank and in hand	67,912			67,912	48,682
	Total current assets	**241,537**	**8,821**	**130,000**	**380,359**	**468,524**
23	Creditors (due under 1 year)	101,761			101,761	99,693
24	Grants agreed	20,000			20,000	35,000
	Net current assets/liabilities	119,777	8,821	130,000	**258,598**	**333,831**
	Total assets less current liabilities	**2,533,573**	**101,797**	**130,000**	**2,765,370**	**2,842,272**
	Creditors and Accruals > 1 year				-	-
25	Provisions for liabilities and charges	27,228			27,228	50,000
	Net assets	**2,506,345**	**101,797**	**130,000**	**2,738,141**	**2,792,272**
	Funds of the Circuit					
26	General Fund (unrestricted)	2,506,345			2,506,345	2,553,772
	Circuit Model Trust Fund (Unrestricted)		101,797		101,797	104,458
	Designated Funds (Unrestricted)			130,000	130,000	134,041
	Total Unrestricted Funds				**2,738,141**	**2,792,272**
	Restricted Funds				-	
	Total Funds	**2,506,345**	**101,797**	**130,000**	**2,738,141**	**2,792,272**