



Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2020/21



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: Sleight & 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 Andrew's Methodist Church Pudsey
Beeston Hill UFC (LEP)	Hunslet Methodist Church	St John's Methodist Church
Central Methodist Church	Hyde Park Methodist Church	St Mark's Methodist Church
Cookridge Methodist Church	Lower Wortley Methodist Church	Trinity Bramley Methodist Church
The Church in Farsley (LEP)	Meanwood Methodist Church	Wesley Road Chapel (LEP)
The Grove Methodist Church	The Church In Rodley (LEP)	Whingate Methodist Church
Headingley Methodist Church	St Andrew's Methodist Church Beeston	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
Safeguarding Policy
Health & safety
Lone Workers
Social Media
Lay Staff Training and Pay policy

Equality Diversity Inclusion
Grievance Procedure
Redundancy
Photography and recording
Working at Heights

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							
Assessments from Churches	5	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
Provisions for liabilities and charges					
23	Creditors and Accruals > 1 year			-	-
	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 manse) 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 and is 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 received 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 assessed 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

	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 ftd 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	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 Britain 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	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 reimbursed 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

	Insurance	Council Tax	Water & Heating	20/21 Total	19/20
Costs by Manse					
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 demolition 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 quinquennial 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 arbitrary but wherever 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 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	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

Leeds South & West Circuit

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

Rev Jo Lightowler

Name of the Chair of the
meeting

Rev Jo Lightowler

Date

01-Dec-21

Independent Examiner's Report to the Trustees of the

Leeds 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.

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

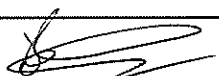
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(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

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



S.O. 510 (i)

Circuit Ministers and Supernumeraries

Revd Jo Lightowler
Revd Rach Ward

Revd Mark Godfrey
Revd Pete Brazier

Revd Keith Hunt
Deacon Guy Austin-Bride

Revd Madeline Andrews

Revd Dr Albert Jewell

Revd Peter Reasbeck

Circuit Stewards

Miss Anne Jackson
Mr Stuart Westerman
Mr Philip Maud

Miss Audrey Wilks
Mr Peter Cordwell
Mrs Elizabeth Smith

Mrs Kirsty Butler
Mr Edmund Linfield
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)

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) <u>£ 112 742 CMTF</u> £ 510 870 Total
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2. Restricted Funds held	£ nil
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3. Endowment Funds held	£ nil
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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


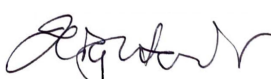
6. Terms relating to Endowment Funds held

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

Statement of Financial Activities to 31st Aug 2020

Appendix C

	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			2019/20	2018/19
		General	CMTF	Designated		
					£	£
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
25	Creditors and Accruals > 1 year				-	-
	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