



Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2021/22



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 Presbyterian 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: 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 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
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 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 Assets					
	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
24	Creditors and Accruals > 1 year			-	-
	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 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

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 assessed 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 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

	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	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 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 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
Ministers	
Stipends	157,526
Pensions	41,680
NIC	14,940
Computers for ministry	1,026
Expenses	1,821
Lay Staff	
Salaries	72,809
Pensions	4,185
NIC	5,425
Admin Charge	576
Expenses	1,577
Apprenticeship levy (all people)	1,157
Total	302,724

21/22	Provisions	20/21
157,526	-	152,730
41,680	-	40,623
14,940	-	14,993
1,026	-	1,014
1,821	-	934
	-	-
72,809	3,466	52,466
4,185	208	3,148
5,425	144	3,593
576	-	576
1,577	-	826
1,157	-	1,183
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 claimed 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 reimbursed 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

	Insurance	Council Tax	Water & Misc Heating	21/22 Total	20/21
Costs by Manse					
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 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. **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

	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

	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

	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 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 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*	Manse	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

Rev Jo Lightowler

Name of the Chair of the meeting

Rev Jo Lightowler

Date

28/6/23

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

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)

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>£ 114 742 CMTF</u> £ 512 870 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 £ 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 	Signature 



Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2021

Appendix C

	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

Appendix C

		Unrestricted			
		General	CMTF	2020/21	2019/20
				£	£
Fixed Assets					
	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
Liabilities					
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